ANNUAL REPORT

OF THE

TOWN OFFICERS

OF THE

TOWN OF BERKLEY

TOGETHER WITH THE

Valuation and Tax List

For the Year Ending December 31, 1946

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For the Year Ending December 31, 1946

TOWN OFFICERS, 1946

Moderator

Nels Arthur Nelson	Elected 1946	Term Expires 1947

Selectmen

Eino H. Silvan	Elected 1944	Term Expires 1947
John P. Pilling	Elected 1945	Term Expires 1948
Albert Bindon	Elected 1946	Term Expires 1949

Treasurer

Francis F. G. Andrews	Elected 1946	Term Expires 1947

Assessors

Anthony Sylvia	Elected 1944	Term Expires 1947
Norman E. Whittaker	Elected 1945	Term Expires 1948
Milton A. Babbitt	Elected 1946	Term Expires 1949

Highway Surveyor

Linneus C. Whitaker	Elected 1946	Term Expires 1947

School Committee

Arthur E. Robbins	Elected 1944	Term Expires 1947
Bion L. Pierce	Elected 1945	Term Expires 1948
William A. Cox	Elected 1946	Term Expires 1949

Collector of Taxes

Francis F. G. Andrews	Elected 1946	Term Expires 1947

Auditor

Harold G. Ashley	Elected 1946	Term Expires 1947

Trustees of Public Library

Florence M. Macomber	Elected 1944	Term Expires 1947
Lizzie J. Howland	Elected 1945	Term Expires 1948
Ruth O. Babbitt	Elected 1946	Term Expires 1949

Burial Ground Commissioners

Harold G. Ashley	Elected 1944	Term Expires 1947
Wojciech Pysz	Elected 1945	Term Expires 1948
Lewis W. Sshley	Elected 1946	Term Expires 1949

Tree Warden

Linneus C. Whitaker	Elected 1946	Term Expires 1947

Constables

Elected 1946	Terms Expire 1947
Harold G. Ashley	William B. Mitchell
Ernest H. Brailey	Eino H. Silvan
William A. Cox	Linneus C. Whitaker

Hiram E. Young

Town Clerk

Francis F. G. Andrews Elected 1945 Term Expires 1948

Town Finance Committee

Appointed for one year by the committee set up in the by-laws.

Herbert Aspinall	Eric G. Olsson
Charles A. Cady	Richard A. Perry
John Q. Dillingham	Joseph D. Rose

Laurence B. Swift

Memorial Day Committee

Gil A. Bettencourt John Q. Dillingham, Jr.

Charles Peterson

Committee to Investigate Need of School Repairs

William A. Cox	Bion L. Pierce
Ruth E. Ide	Arthur E. Robbins
Eric G. Olsson	Joseph D. Rose

Clarence C. Trenouth

APPOINTMENTS BY THE BOARD OF SELECTMEN, 1946

Clerk of the Board of Public Welfare

Bernice M. Andrews

Supervisor of Old Age Assistance

Albert Bindon

Supervisor of State and Military Aid and Soldiers' Aid

Eino H. Silvan

Chief of Police

*John P. Pilling

Chief of Fires and Forest Warden

George R. Babbitt

Inspector of Animals
*Joseph O. Freeman

Inspector of Slaughtering
*Joseph O. Freeman

Moth Superintendent
Alvin E. Briggs

Fence Viewers and Field Drivers
Lawrence Barrow
Wojciech Pysz

Measurers of Wood and Lumber
Benjamin O. Jones
Clyde Cummings
William Haskins

Pound Keeper
Francis E. Fournier

Sealer of Weights and Measures
Wojciech Pysz

Dog Officer and Special Police Officer
*Anthony Sylvia

Inspector of Wiring
Clarence O'Neill

Supervisor of Veterans' Services
Eino H. Silvan

Town Counsel
Swift & Swift

Honor Roll Committee
Gil A. Bettencourt
John Q. Dillingham, Jr.
Charles Peterson

Police Officers
Harold G. Ashley
*Ernest H. Brailey
*William A. Cox
*Harry J. Gaffney
*Ernest A. Greene
William B. Mitchell
*Eino H. Silvan
*Laurence B. Swift, Jr.
*Allen M. Talbot
Linneus C. Whitaker
*Hiram E. Young

* Sworn

ESTIMATES FOR 1947

Moderator	$ 20.00
Selectmen's Salaries	455.15
Selectmen's Expenses	100.00
Treasurer's Salary	500.00
Treasurer's Expenses	280.00
Collector's Salary	500.00
Collector's Expenses	275.00
Town Clerk's Salary	150.00
Town Clerk's Fees	50.00
Town Clerk's Expenses	100.00
Assessor's Salaries	940.85
Assessor's Expenses	140.00
Auditor's Salary	55.00
Auditor's Expenses	15.00
Sealer's Salary and Expense Account	50.00
School Committee Salaries	160.00
Dog Officer	90.00
Board of Health Expenses	500.00
Public Welfare, Aid	2,000.00
Public Welfare, Administration	175.00
Old Age Assistance, Aid	14,000.00
Old Age Assistance, Administration	250.00
Aid to Dependent Children, Aid	3,000.00
Aid to Dependent Children, Administration	35.00
Department of Veterans Service	700.00
Street Lights	100.00
Police Department	200.00
Library	700.00
Honor Roll	25.00
Tree Warden	100.00
Road Machinery Account	100.00
Election and Registration	200.00
Town Hall Expenses	100.00
Moth Department	575.00
Forest Fire Warden	250.00

House Fires	100.00
Berkley & Dighton Bridge Account	375.00
Mosquito Control	25.00
Myricks School	25.00
Memorial Day	40.00
Workmen's Compensation	300.00
Incidentals	100.00
Cemeteries	100.00
Care of Soldier's and Sailor's Graves	50.00
Reserve Account	1,000.00
Town Reports	250.00
Chapter 81	3,150.00
Chapter 90	1,000.00
Interest	75.00
Tax Title Account	200.00
Town Counsel	100.00
Unpaid Bills of 1946	182.91
Land Damage Account	25.00
Series F Bond	8.50

JURY LISTS

Names added to the 1945 Jury List:

Charles A. Brown, Burt St.	Farmer
Joseph Furtado, Jr., Myricks St.	Crossing tender
Warren M. Ide, Porter St.	Salesman
Theodore C. Lippold, Porter St.	Threadgrinder
Norman L. Oakes, Berkley St.	Machinist
George R. Rines, Berkley St.	Foreman
Richard M. Rose, Berkley St.	Mill worker
Laurence B. Swift, Jr., Berkley St.	Foreman
Charles Zeitler, Church St.	Laborer

Additional names, drawn from 1945 Jury list:

Herbert Aspinall	Nels A. Nelson
Joseph D. Rose	Lester H. Sandlin
Joseph C. Tavares	Warren M. Ide

1946 Jury List

Lawrence Barrow, South Main St.	Manager
*Charles A. Brown, Burt St.	Farmer
Ralph R. Cochrane, Myricks St.	Signalman
*Richard Comerford, Myricks St.	Polisher
*Willis G. Craw, Jerome St.	Weigher
*Antone S. DeMoura, Anthony St.	Truckdriver
*Arlon B. Dow, Mill St.	Clerk
Francis E. Fournier, Locust St.	Farmer
Joseph Furtado, Jr., Myricks St.	Crossing tender
William F. Haskins, Myricks St.	Mill operator
Allen L. Hatch, South Main St.	Dispatcher
*Warren L. Ide, Porter St.	Secretary-Treasurer
Norman L. Oakes, Berkley St.	Sheet metal worker
Eric G. Olsson, Myricks St.	Farmer
*Arthur T. Peirce, Bay View Ave.	Custodian
George R. Rines, Berkley St.	Foreman
*Richard M. Rose, Berkley St. (Rose)	Textile worker
Wallace E. Wood, Bay View Ave.	Farmer
Charles Zeitler, Church St.	Laborer

* Drawn, July 1 to Dec. 31, 1946.

ALBERT BINDON
EINO H. SILVAN
JOHN P. PILLING
Board of Selectmen

Attest: Francis F. G. Andrews
Town Clerk

REPORT OF THE SELECTMEN OF BERKLEY FOR 1946

We are pleased to report the Town continues in a good financial condition.

At the last Annual Town Meeting the Town voted to transfer $5,000.00 from Surplus Funds for construction work on Padelford Street on an estimate of 32,000.00. At a later date the estimate was increased to $42,000.00 and it became necessary to provide more funds for this work. The Board of Selectmen contacted the Department of Public Works and requested an increase in the State's allotment. We are pleased to report the Commissioners voted to increase the State's allotment from $16,000.00 to $21,000.00 on condition the Town would provide an additional sum of $5,000.00 and this was provided by vote of the Town at a Special Town Meeting. The additional $5,000.00 was also voted from Surplus Funds.

The preliminary work has been done on this project and the citizens may expect completion of this project at an early date, with a very considerable improvement in our highway system.

We have contacted the District Office of Public Works in respect to getting Plain Street finished from Chapter 81 Funds in conjunction with the work on Padelford Street by the contractor and we are of the opinion that if this work is done at this time by the contracting company, a considerable saving in cost will result.

We are anxious to do all we can to keep expenditures down and we respectfully request that all persons interested will make a special effort to attend the coming business meeting of the Town and will express their views in regard to the appropriations. At this coming meeting you will be asked to provide a sum of money for certain fire equipment through a Volunteer Fire Department which has been organized in the Town and we trust the voters will act favorably on this question.

At this time we wish to express our appreciation for the assistance and cooperation of the Finance Committee and all other Town officials who have aided the Board in the conduct of the Town's business.

Respectfully submitted,

ALBERT BINDON
EINO H. SILVAN
JOHN P. PILLING
Selectmen

SUPERVISOR'S REPORT

In submitting my report as Supervisor for the year 1946, it is my desire to submit facts that will no doubt be of interest to the citizens of the Town.

There has been a noticable increase in two categories of relief; namely, Old Age Assistance and Aid to Dependent Children, the net increase being five cases of Old Age Assistance and three cases of Aid to Dependent Children.

Total cash payments for the year 1946 has been $19,-656.62, an increase of $3,123.79 for Old Age Assistance due to the increase in the case load and also to the increase allowed by the Department of Public Welfare to offset the increased food prices. There have been three new cases of aid to dependent Children in the last quarter of 1946 and total cash payments were $1,076.67.

The total cost of Public Welfare for the year was $1,-539.28 and at the present time we have no town cases receiving assistance.

Relative to administration, in all three categories the total cost has been $537.51.

For the coming year it will be necessary to appropriate the sum of $14,000.00 for Old Age Assistance and $3,000.00 for Aid to Dependent Children. The reasons for the increase will be explained at the Business Meeting of the Town.

I wish to express my appreciation for the cooperation and assistance you as Members of the Board have given me, to the Town Treasurer and to Miss Bernice Andrews, Clerk of the Board, for their help in carrying out the duties of this office.

Respectfully submitted,

ALBERT BINDON,
Supervisor

TOWN WARRANT

March 1947

Article 1. To hear the report of the Finance Committee and act thereon.

Article 2. To act on the report of the Town Officers.

Article 3. To see if the Town will vote to raise and appropriate a sum of money for the Public Library, including the Dog Fund.

Article 4. To choose a Memorial Committee and raise and appropriate a sum of money for same.

Article 5. To see if the Town will vote to raise and appropriate a sum of money to be expended in the suppressing of the gypsy and brown tail moths, including private work.

Article 6. To see if the Town will vote to raise and appropriate a sum of money to be used in the cemeteries and for the care of soldier's and sailor's graves, or act thereon.

Article 7. To see if the Town will vote to authorize the Treasurer, with the approval of the Selectmen, to borrow money in anticipation of the revenue for the current financial year, and to issue a note or notes therefor in accordance with the provisions of Chapter 44 of the General Laws, or act thereon.

Article 8. To see if the Town will vote to authorize the Selectmen to sell or otherwise dispose of certain outside toilets at the Berkley Grammar School, or take any action relative thereto.

Article 9. To see if the Town will vote to raise and appropriate for Chapter 81 highway maintenance, the sum of $3,150.00 and appropriate and transfer the sum of $9,450.00 from the Excess and Deficiency Account to cover the State's share, said sum to be returned to the Excess and Deficiency Account on receipt from the State.

Article 10. To see if the Town will vote to raise and appropriate for Chapter 90 highway maintenance the sum of $1,000.00 and to appropriate and transfer the sum of $2,000.00 from the Excess and Deficiency Account to cover the State and County shares, said sum to be returned to the Excess and Deficiency Account on receipt from the State and County, or act thereon.

Article 11 To fix the salaries of all elected town officials and raise and appropriate sums of money for same, or act thereon.

Article 12 To see if the Town will vote to authorize the Selectmen to contract with the Department of Public Works and the County Commissioners of Bristol County for the construction and maintenance of the public highways for the ensuing year, or act thereon.

Article 13. To see if the Town will vote to raise and appropriate sums of money for the following expense accounts; namely, Selectmen, Treasurer, Collector, Town Clerk, Assessors, Auditor, Sealer, Town Hall, Myricks School, or act thereon.

Article 14. To see if the Town will vote to raise and appropriate sums of money for the following administration accounts: Public Welfare, Old Age Assistance, Aid to Dependent Children.

Article 15. To see if the Town will vote under the provisions of Section 4-A of Chapter 41 to authorize certain town Boards to appoint one or more members to other positions and fix the salary for same.

Article 16. To see if the Town will vote to raise and appropriate the sum of $1,000.00 to the Reserve Account.

Article 17. To see if the Town will raise and appropriate a sum of money for compensation insurance for town employees, or act thereon.

Article 18. To see if the Town will vote to raise and appropriate sums of money for Public Welfare, Old Age Assistance, Aid to Dependent Children, Department of Veteran's Service and Board of Health, or act thereon.

Article 19. To see if the Town will vote to raise and appropriate the sum of $25.00 for the purpose of maintaining during the ensuing year the mosquito control work as estimated and certified to by the State Reclamation Board in accordance with the provisions of Chapter 112, Acts of 1931, or act thereon.

Article 20. To see if the Town will vote to raise and appropriate sums of money for the following departments; namely, Forest Fire Warden, Fire Department (House Fires), Dog Officer, Incidentals, Tax Title Expense, Police Department, Road Machinery Account, Election and Registration, Honor Roll, Tree Warden, Town Reports, Town Counsel and Interest.

Article 21. To see if the Town will raise and appropriate a sum of money for schools including supplies, high school tuition, salary of superintendent, teachers, janitor, transportation of children and repair of buildings, or act thereon.

Article 22. To see if the Town will vote to raise and appropriate a sum of money for Snow Removal and Sanding for the year 1947, or act thereon.

Article 23. To see if the Town will raise and appropriate the sum of $182.91 to pay the following unpaid bills of 1946:

Payroll Snow Removal and Sanding		$ 80.75
Highway—McCabe Sand and Gravel		33.91
Police—William A. Cox	$ 3.50	
Harold G. Ashley	6.00	
		9.50
Library—Nathaniel Dane	$ 1.00	
Frank E. Wood	4.50	
Taunton Lighting Plant	1.50	
		7.00
Schools—Harry Soares	$ 45.00	
Waldron Hardware Co.	6.75	
		51.75

Article 24. To see if the Town will vote to raise and appropriate a sum of money for a land damage account relative to the taking of land on Padelford Street, or take any action relative thereto.

Article 25. To see what action the Town will take relative to erecting a permanent memorial to veterans of World War I and World War II or to take any action the meeting may desire.

Article 26. To see if the Town will vote to raise and appropriate the sum of $8.50 to be used in addition to the balance of $10.00 in cash in the general treasury for the purpose of a Series F Government Bond to be added to the Town's post war rehabilitation fund, or act thereon.

Article 27. To see if the Town will vote to authorize the Selectmen to contract with the Taunton Municipal Lighting Plant to maintain the present street lights and raise and appropriate a sum of money for same, or act thereon.

Article 28. To see what action the Town will take relative to establishing a fire department and vote to accept a certain section or sections of Chapter 48 relative to same and provide funds for equipment deemed necessary or act thereon.

Article 29. To act on any other business that may legally come before the meeting.

TREASURER'S REPORT

Cash

Cash on hand, Jan. 1, 1946	$ 25,629.36	
Cash received in 1946	110,253.90	
		$135,883.26
Cash paid out in 1946	$ 95,347.76	
Cash on hand, Dec. 31, 1946	40,535.50	
		$135,883.26

Classification of 1946 Cash Receipts

1. Taxes

1946 Taxes from Collector:			
Property:			
Personal		$ 3,504.37	
Real Estate	$ 21,937.30		
Less State and County Taxes	2,684.54		
		19,252.76	
			$ 22,757.13
Poll			504.00
Taxes of previous years, from collector:			
Property:			
Personal		$ 779.82	
Real Estate		7,223.06	
			8,002.88
Poll			10.00
Tax Title Redemptions:			
Correia, partial		$ 46.02	
Gilson		115.37	
Paull		806.76	
			968.15
Tax Titles sold at Low Value Sale:			
Nichols, to Antone Rose et ux		$ 45.00	
Gilson, to Wallace F. Preston		125.00	
Smith et al, to F. L. Tripp et ux		25.00	
			195.00
Taxes from State:			
Corporation		$ 2,141.39	
Income		4,867.50	
			7,008.89
Total, Taxes			$ 39,446.05

2. Licenses

Licenses from selectmen:			
Liquor, 11 1-day beer permits	$ 22.00		
4 package store, 1946 and 1947	800.00		
		$	822.00
1 milk, pasteurization			10.00
1 Slaughterhouse			1.00
8 Sunday			8.00
1 gasoline etc., new			4.00
2 junk			10.00
1 2d class auto dealer			5.00
11 pistol permits, from Chief of Police			5.50
1 oleomargarine, from town clerk			.50
7 gasoline etc., from town clerk			14.00
Total, Licenses		$	880.00

3. Fines

Court fines, First District Court		$	50.00

4. Grants and Gifts

Grants from Federal Government:			
Aid to Dependent Children:			
Administration	$ 5.50		
Aid	250.95		
		$	256.45
Old Age Assistance:			
Administration	$ 248.76		
Aid	7,463.73		
			7,712.49
Grants from State:			
Mass. School Fund			1,577.25
Vocational Education			1,227.10
High School Tuition			3,382.50
High School Transportation			2,988.10
Union Superintendency			196.07
Chapter 81 Highways			9,897.56
Highway Fund			2,684.23
Inspector of Animals			30.00
Meals Tax			590.54
Loss of Taxes			1.77

Grants from County:			
Dog Fund			326.76
Grants and gifts from greyhound associations, for Police Dept., traffic duty			470.00
Total, Grants and Gifts			$ 31,340.82

5. Special Assessments

Moth Assessments, from collector		$	107.00

6. Privileges

Motor Vehicle Excise, from collector		$	1,791.09

7. Departmental

General Government:			
From selectmen, reimbursements, costs of advertising hearings	$ 5.00		
From treasurer, reimbursements, costs of recording deeds	19.47		
From collector, demands for taxes	33.60		
warrants for arrest	1.50		
Sale of 8 voting lists	8.00		
Reimbursements for toll calls, Town Hall	.45		
		$	68.02
Protection of Persons and Property:			
From sealer, fees for sealing	$ 9.70		
From County, reimbursement for boarding and killing dogs	36.00		
			45.70
Health and Sanitation:			
Slaughtering fees, George R. Babbitt			478.00
Highways and Bridges:			
Chapter 90 maintenance:			
State	$ 500.00		
County	500.00		
Chapter 90 construction, Padelford St.:			
State	510.00		
County	304.37		
			1,814.37

Charities:		
Reimbursements for relief:		
Town of Freetown	$ 328.55	
Town of Norton	360.00	
State	108.12	
Reimbursements, aid to dep. children:		
State	385.85	
Reimbursements, old age assistance:		
City of Fall River	92.75	
State	7,226.52	
		8,501.79
Unclassified:		
Tax Possessions sold:		
Minnie L. Harrison, Hill et al land	$ 25.00	
Clarence C. Trenouth et ux, Raggett et al land	25.00	
Walter M. Longton, Parrott et al land	20.00	
		70.00
Total, Departmental		$ 10,977.88

8. Interest

On deferred taxes, from collector	$ 321.43
On tax titles, from treasurer	112.78
On moth assessments, from collector	1.22
On motor vehicle excise, from collector	3.79
Total, Interest	$ 439.22

9. Municipal Indebtedness

Anticipation Revenue Loan	$ 10,000.00
Anticipation Reimbursement Loan (both loans from Machinists' National Bank)	10,000.00
Total, Municipal Indebtedness	$ 20,000.00

10. Agency

1946 Real Estate taxes from collector:	
For State, State tax	$ 750.00
For County, County tax	1,934.54

Proceeds of Dog licenses, from town clerk, for County	525.20
Total, Agency	$ 3,209.74

11. Trust

Tailings, checks of previous years	$ 1.00
Old Age Assistance Recovery	132.00
Federal Withholding Taxes, withheld	1,711.22
Total, Trust	$ 1,844.22

12. Refunds

Collector, petty cash, returned	$ 50.00
Police Dept., discount on bill	.53
checks returned	8.50
Old Age Assistance, Aid, checks not sent	62.40
Soldiers' Relief, checks not sent	46.20
School Dept., check not sent	.25
Total, Refunds	$ 167.88

Recapitulation of Cash Receipts

Taxes	$ 39,446.05
Licenses	880.00
Fines	50.00
Grants and Gifts	31,340.82
Special Assessments	107.00
Privileges	1,791.09
Departmental	10,977.88
Interest	439.22
Municipal Indebtedness	20,000.00
Agency	3,209.74
Trust	1,844.22
Refunds	167.88
Total 1946 Cash Receipts	$110,253.90

Cash Paid Out in 1946

from accounts and appropriations

1. General Government.

Moderator's Salary. (Appropriation $20.00)				
Nels Arthur Nelson			$	20.00
Selectmen's Salaries:				
Balance from 1945	$	19.85		
Appropriation		475.00		
Total available	$	494.85		
Albert Bindon, Chairman			$	175.00
John P. Pilling				150.00
Eino H. Silvan				150.00
Total, Selectmen's Salaries				475.00
Selectmen's Expense:				
Appropriation	$	100.00		
Transfer, Reserve Fund		10.00		
Total available	$	110.00		
Albert Bindon, registering mail			$	.48
expenses, 3 trips to Boston				7.60
Bristol County Selectmen's Assn., dues				9.00
Harold A. Goff, Register, recording				6.06
Hobbs & Warren, Inc., forms				3.07
Holmes Print Shop, printing				23.50
Sullivan's Office Supply Co., supplies				1.40
Taunton Daily Gazette, advts.				15.01
Linneus C. Whitaker, posting warrants				18.00
Total, Selectmen's Expenses			$	84.12
Auditor's Salary. Appropriation $55.00				
Harold G. Ashley			$	55.00
Auditor's Expense. Appropriation $20.00.				
Holmes Print Shop, printing			$	9.00
Postmaster, Taunton, Mass., postage stamps				6.00
Total, Auditor's Expense			$	15.00

Treasurer's Salary. Appropriation $500.00.		
Francis F. G. Andrews	$	500.00
State Audit, 1945, including installation of state system of accounts	$	479.82
Treasurer's Expense. Appropriation $280.00.		
Commonwealth of Massachusetts, supplies	$	29.36
Director of Accounts, certifying notes		4.00
Emery Record Preserving Co., binding ledger		12.00
Thomas Groom & Co., Inc., supplies		.60
Hobbs & Warren, Inc., supplies		1.94
Holmes Print Shop, printing		31.15
Warren L. Ide, notarizing 4 moth payrolls		1.00
Mass. Coll. and Treas. Assn., dues		1.00
N. E. Ribbon & Carbon Co., type ribbons		3.75
John P. Pilling, paid for 2 filing cabinets		10.00
Postmaster, Taunton, Mass., stamps		90.18
Robinson Seal Co., Inc., supplies		5.35
Sullivan's Office Supply Co., supplies		2.35
typewriter repairs		19.50
J. R. Tallman & Co., Inc., bonding		25.00
insurance on scales, weights and measures		13.55
Taunton Office Supply, supplies		2.10
M. C. Wilson, envelopes		6.00
Total, Treasurer's Expense	$	258.83

Tax Title Expense.				
Balance from 1945	$	50.85		
Appropriation		130.00		
Total available	$	180.85		
Francis F. G. Andrews, paid for registering mail			$	2.97
paid for recording				14.72
Harold A. Goff, Register, recording				10.99
Hobbs & Warren, Inc., forms, etc.				.88
Warren L. Ide, notarizing 6 instruments				1.50
E. D. Robinson, searching records, sketches, etc.				45.00
Taunton Daily Gazette, advt.				2.73
Frederick L. Tripp, surveying, searching, etc.				49.00
Total, Tax Title Expense			$	127.79

Collector's Salary. Appropriation $500.00.

Francis F. G. Andrews		$ 500.00

Collector's Expense. Appropriation $275.00.

Harold A. Goff, Register, recording		$ 11.90
Hobbs & Warren, Inc., forms, tax bills		25.41
Holmes Print Shop, tax bills		12.50
Warren L. Ide, notarizing 12 instruments		3.00
Mass. Coll. and Treas. Tssn., dues		1.00
Stella R. Piechota, 10 hrs, typing bills		6.00
Postmaster, Taunton, Mass., stamps and envelopes		94.03
Laurence B. Swift, Jr., 5 hrs. police officer while collecting		3.00
J. R. Tallman & Co., Inc., bonding		39.75
insurance		31.25
Taunton Daily Gazette, advts.		11.38
M. C. Wilson, printing		14.30
Total, Collector's Expense		$ 253.52

Assessors' Salaries.

Balance from 1945	$ 9.15	
Appropriation	950.00	
Total available	$ 959.15	
Milton A. Babbitt		$ 250.00
Anthony Sylvia		250.00
Norman E. Whittaker		450.00
Total, Assessors' Salaries		$ 950.00

Assessors' Expense. Appropriation $140.00.

Assn. of Mass. Assessors, dues	$ 6.00
Davol Printing House, forms	3.80
Hobbs & Warren, Inc., forms, commitment books	11.81
Holmes Print Shop, canvass blanks	6.50
Minnetta M. Miller, copies of transfers of property as recorded at Registry of Deeds	15.92
Postmaster, Taunton, Mass., stamps and envelopes	10.00
Sullivan's Office Supply Co., supplies	5.25
Anthony Sylvia, 2 days use of car	8.00
mileage	1.00
expenses attending assn. meeting	4.00

Norman E. Whittaker, 14½ days use of car		58.00
mileage		4.85
paid for toll calls		2.56
Total, Assessors' Expense	$	137.69

Assessors' Special Equipment. Appropriation $375.00.

Sullivan's Office Supply Co., typewriter	$	162.81

Town Counsel.

Appropriation	$ 100.00		
Transfer, Reserve Fund	73.00		
Total available	$ 173.00		
Swift & Swift		$	173.00

Town Clerk's Salary and Fees. Appropriation $175.00.

Francis F. G. Andrews, salary	$	125.00
fees: 19 oaths of office		4.75
births, marriages, and deaths		45.25
Total, Town Clerk's Salary and Fees	$	175.00

Collector's Petty Cash, for change	$	50.00

Town Clerk's Expense. Appropriation $135.00.

American Writing Ink Co., record ink	$	.49
Francis F. G. Andrews, paid postage		.50
Emery Record Preserving Co., re-binding		19.00
Hobbs & Warren, Inc., license book		.64
Mass. Town Clerk's Assn., dues		3.00
book marriage laws		1.00
Postmaster, Taunton, Mass., stamps and cards		16.03
J. R. Tallman & Co., Inc., bonding		5.00
Taunton Daily Gazette, advt. by-laws		15.02
Taunton Office Supply, supplies		.60
M. C. Wilson, envelopes		7.65
Total, Town Clerk's Expense	$	68.93

Elections and Registrations. Appropriation $300.00.

Election payrolls:		
R. Donald Andrews	$ 18.90	
Ruth A. Babbitt	8.45	
E. Roy Colpitt	18.90	
Charles E. Harrison	7.80	
Marion I. Needham	18.90	
Julia I. Senechal	10.45	
Hannah Sherman	10.45	
Linneus C. Whitaker	10.80	
Lucy F. White	8.45	
		$ 113.10
Bickford Eng. & Elec. Co., cut		4.55
Hobbs & Warren, Inc., forms, etc.		11.63
Holmes Print Shop, ballots, voting lists		54.00
Robinson Seal Co., Inc., seals, etc.		2.93
Sullivan's Office Supply Co., rubber stamp		1.00
Total, Elections and Registrations		$ 187.21

Town Hall Expense.

Appropriation	$ 75.00	
Transfer, Reserve Fund	30.00	
Transfer by town	69.38	
Total available	$ 174.38	
Alvin E. Briggs, 3 cds. wood		$ 45.00
Joseph Marshall, sawing wood		6.00
N. E. Tel. & Tel. Co., toll calls		12.30
Taunton Municipal Lighting Plant		8.85
Waldron Hardware Co., light bulbs		.88
Chester F. White, janitor		75.00
Total, Town Hall Expense		$ 148.03

Town Hall Repairs. Balance from 1945 $108.42.
No payments from this account in 1946.

2. Protection of Persons and Property.

Police Department.

Appropriation	$ 200.00		
Transfer, Reserve Fund	75.00		
Refunds	9.03		
Total available	$ 284.03		
John P. Pilling, Chief;			
68 hrs. @ 70c	$ 47.60		
mileage	2.60		
		$	50.20
Payrolls @ 60c per hr.:			
Harold G. Ashley, 33½ hrs.	$ 20.10		
Ernest H. Brailey, 21½ hrs.	12.90		
William A. Cox, 73 2-3 hrs.	44.10		
Ernest A. Greene, 21¼ hrs.	12.75		
William B. Mitchell, 5½ hrs.	3.30		
Eino H. Silvan, 22½ hrs.	13.50		
Allen M. Talbot, 18 hrs.	10.80		
Laurence B. Swift, Jr., 22 hrs.	13.20		
Linneus C. Whitaker, 17 hrs.	10.20		
Hiram E. Young, 79½ hrs.	47.70		
			188.55
V. H. Blackinton & Co., badges			41.21
Total, Police Department		$	279.96

Police Department Special. Grants and gifts, from greyhound associations, for traffic duty, $470.00

Payrolls @ $5 per night:			
Harold G. Ashley	$ 55.00		
William A. Cox	60.00		
Ernest A. Greene	50.00		
William B. Mitchell	40.00		
Eino H. Silvan	50.00		
Allen M. Talbot	65.00		
Laurence B. Swift, Jr.	45.00		
Linneus C. Whitaker	55.00		
Hiram E. Young	50.00		
Total, Police Department Special		$	470.00

Fire Department. Appropriation $100.00.

George R. Babbitt,				
1 hr. @ 70c		$ .70		
3 hrs. @ 85c		2.55		
truck, 1 hr.		1.00		
			$	4.25
The Fyr-Fyter Co., soda acid				18.17
The Pierce Hardware Co., pyrene				4.00
Total, Fire Department			$	26.42

Sealer's Salary. Appropriation $40.00.

Wojciech Pysz			$	40.00

Sealer's Expense. Appropriation $10.00.

W. & L. E. Gurley, dies			$	3.89

Moth Department. Appropriation $575.00.

Alvin E. Briggs,				
188 hrs. @ 70c		$ 131.60		
truck, 5½ days @ $3.		16.50		
truck, 143 hrs. @ $1.		143.00		
			$	291.10
Labor payrolls:				
Adelbert A. Briggs,				
108 hrs. @ 60c	$ 64.80			
80. hrs @ 65c	52.00			
		$ 116.80		
Wilfred S. Briggs,				
32 hrs. @ 60c		19.20		
John A. Longton,				
48 hrs. @ 60c	$ 28.80			
80 hrs. @ 65c	52.00			
		80.80		
Norman E. Whittaker,				
8 hrs. @ 60c		4.80		
				221.60
Berkley General Store, gas and oil				12.97
W. R. Park, Inc., packings				1.30
The Pierce Hardware Co.,				
hose and spray gun				40.50
gage, batteries, etc.				7.53
Total, Moth Department			$	575.00

Tree Department. Appropriation $300.00.

Linneus C. Whitaker,				
71 hrs. @ 70c		$ 49.70		
truck 26 hrs.		26.00		
			$	75.70
Labor payrolls:				
Clinton N. Ashley,				
4 hrs. @ 65c		$ 2.60		
George R. Babbitt,				
1 hr. @ 60c	$ .60			
9 hrs. @ 65c	5.85			
7½ hrs. @ 70c	5.25			
		11.70		
Wendell D. Conant,				
5 hrs. @ 60c	$ 3.00			
6 hrs. @ 65c	3.90			
53½ hrs. @ 70c	37.45			
		44.35		
Herbert J. Flint,				
3 hrs. @ 60c	$ 1.80			
4 hrs. @ 65c	2.60			
		4.40		
Russell E. Macomber,				
3 hrs. @ 60c	$ 1.80			
4 hrs. @ 65c	2.60			
		4.40		
Ralph E. Sherman, 4 hrs. @ 60c		2.40		
				69.85
George R. Babbitt, truck, 17 hrs.				17.00
H. M. Briggs, 1 tree bolted, 2 tops cut				135.00
Joseph H. Babbitt, sharpening saws				2.25
Total, Tree Department			$	299.80

Forest Fires.

Appropriation	$ 250.00
Transfer, Reserve Fund	302.27
Total available	$ 552.27

George R. Babbitt,				
35 hrs. @ 70c		$ 24.50		
55 hrs. @ 85c		46.55		
truck 60 hrs.		60.00		
car, 4 fires		8.00		
			$	139.05
Payrolls:				
Milton A. Babbitt, 3 hrs. @ 65c		$ 1.95		
Richard W. Babbitt, 1 hr.		.65		
John W. Barrow, 6 hrs. @ 65c		3.90		
Arthur C. Bettencourt, 4 hrs. @ 75c		3.00		
Charles G. Bettencourt, 2 hrs. @ 75c		1.50		
Wendell D. Conant,				
10 hrs. @ 75c	$ 7.50			
car, 1 fire	2.00			
		9.50		
Andrew R. Crane, 5 hrs. @ 75c		3.75		
Walter S. Crane 3rd, 5 hrs. @ 75c		3.75		
Willis G. Craw,				
8 hrs. @ 65c	$ 5.20			
4 hrs. @ 75c	3.00			
		8.20		
John Q. Dillingham, Jr., 8 hrs. @ 75c		6.00		
Francis E. Fournier, 4 hrs. @ 75c		3.00		
Joseph O. Freeman,				
19 hrs. @ 65c.	$ 12.35			
48 hrs. @ 75c	36.00			
truck, 26 hrs.	26.00			
car, 16 fires	32.00			
		106.35		
Clifton H. Holmes,				
8 hrs. @ 65c	$ 5.20			
16 hrs. @ 75c	12.00			
		17.20		
Rhoda J. Ide, 3 hrs. @ 75c		2.25		
Russell E. Macomber, 2 hrs. @ 65c		1.30		
David E. Marshall, 4 hrs. @ 75c		3.00		
Edward F. McCrohan, 10 hrs. @ 65c		6.50		
Paul Moskal, 5 hrs. @ 75c		3.75		
Stuart N. Paull, 3 hrs. @ 75c		2.25		
Willard E. Paull, 3 hrs. @ 75c		2.25		
Charles Peterson, 3 hrs. @ 65c		1.95		

David A. Pilling, 3 hrs. @ 75c			2.25	
Antone Rose, 4 hrs. @ 75c			3.00	
Richard H. Senechal, 4 hrs. @ 75c			3.00	
Ralph E. Sherman,				
3 hrs. @ 65c	$	1.95		
4 hrs. @ 75c		3.00		
			4.95	
Eino H. Silvan, 2 hrs. @ 75c			1.50	
Merle A. Smith,				
20 hrs. @ 75c	$	15.00		
car, 6 fires		12.00		
			27.00	
Laurence B. Swift,				
20 hrs. @ 65c	$	13.00		
35 hrs. @ 75c		26.25		
car, 20 fires		40.00		
			79.25	
Harold L. Westgate, 3 hrs. @ 65c			1.95	
Harold L. Westgate, Jr.,				
16 hrs. @ 65c	$	10.40		
12 hrs. @ 75c		9.00		
			19.40	
Linneus C. Whitaker, 10 hrs. @ 75c			7.50	
George E. Williams, 1 hr.			.65	
Donald R. Wonchoba, 7 hrs. @ 75c			5.25	
Mary Wonchoba, 4 hrs. @ 75c			3.00	
Mary M. Wonchoba, 6 hrs. @ 75c			4.50	
Walter Wonchoba, Sr., 4 hrs. @ 75c			3.00	
Walter S. Wonchoba, Jr., 7 hrs. @ 75c			5.25	
				363.45
Town of Freetown, use of appartus, 2 hrs.				10.00
8 Freetown men, 1 @ 3 hrs., 7 @ 2 hrs.				15.05
Total, Forest Fires				$ 527.55

Dog Officer. Appropriation $90.00.

Anthony Sylvia:	
Boarding and killing dogs:	
Board of 11 dogs, 6 days each @ 50c per day	$ 33.00
Killing 11 dogs	11.00
Collecting for licenses, 49 @ 50c each	24.50
Investigating complaints	21.50
Total, Dog Officer	$ 90.00

3. Health and Sanitation.

Bristol County Tuberculosis Hospital. Appropriation $559.80.		
Paid County Treasurer		$ 559.80
Board of Health Expense. Appropriation $800.00.		
Joseph O. Freeman,		
animal inspection		$ 105.00
slaughtering inspection, 551 animals @ $1.		551.00
Holmes Print Shop, signs		2.50
Charles M. Souza, M. D., diphtheria clinic		30.00
Total, Board of Health Expense		$ 688.50
Mosquito Control. Appropriation $25.00.		
State Reclamation Board		$ 25.00

4. Highways.

Chapter 81 Highway Maintenance.		
Appropriation	$ 3,150.00	
Transfer by town	9,450.00	
Total available	$ 12,600.00	
Supervision		$ 1,094.40
Labor payrolls		2,287.74
Truck hire		1,190.26
Autos		27.45
Equipment hire		1,122.89
Materials, etc.		6,877.14
Total, Chapter 81 Highways		$ 12,599.88
Chapter 90 Highway Maintenance.		
Appropriation	$ 500.00	
Transfer by town	1,000.00	
Total available	$ 1,500.00	
Supervision		$ 26.60
Labor payrolls		95.24
Truck hire		30.00
Autos		.80

Equipment hire		125.38
Materials, etc.		1,221.98
Total, Chapter 90 Highways, Maintenance		$ 1,500.00

Chapter 90, Padelford St. Construction.

Appropriation	$ 3,000.00	
Transfers by town	10,000.00	
Loan	10,000.00	
Receipts	814.37	
Total available	$ 23,814.37	
Advertisements, for bids:		
Boston Evening American	$6.80	
Boston Herald-Traveler Corp.	6.00	
N. E. Road Builder's Assn.	6.40	
		$ 19.20
Dwyer Bros., Inc., estimates, work done		1,598.00
Puritan Iron Works, Inc., catch basins, etc.		648.00
State Prison Colony, bounds, posts		171.50
Total, Ch. 90, Padelford St. Construction		$ 2,436.70

Land Damage Account, Padelford St. Construction, Including Counsel Fees.

Transfer by town	$ 500.00	
Transfer, Reserve Fund	236.96	
Total available	$ 736.96	
Zona P. Rose, damage and easement		$ 300.00
Swift & Swift, counsel fees, recording		436.96
Total, Land Damage Account		$ 736.96

Berkley St., Oiling and Sanding. Appropriation $400.00.

Supervision	$ 27.00
Labor payrolls	50.25
Truck hire	15.00
Equipment hire	18.75
Materials, etc.	284.73
Total, Berkley St., oiling and sanding	$ 395.73

Road Machinery Account. Appropriation $125.00.

Joseph H. Babbitt, sharpening picks, etc.		$ 2.05
Berkley General Store, 9 gal. kerosene		1.17
John Brightman, paid for scraper repairs		3.00
Wendell D. Conant, painting road block signs		2.00
The Pierce Hardware Co., 14 shovels, 2 diggers, 1 rake, 3 forks, 2 handles, 3 snow scoops, 1 scythe, 3 snow shovels		39.24
Waldron Hardware Co., 3 rakes, 6 lanterns		11.07
Linneus C. Whitaker, string		1.90
Total, Road Machinery Account		$ 60.43

Bridge Tender. Appropriation $360.00.

Joseph H. Babbitt, salary		$ 360.00

Snow Removal and Sanding. Appropriation $1,000.00.

Supervision		$ 98.05
Labor payrolls		324.90
Truck hire		141.00
Autos		4.00
Hire of trucks with plows		262.50
Materials, etc.		136.11
Total, Snow Removal and Sanding		$ 966.56

Street Lights. Appropriation $100.00.

Taunton Municipal Lighting Plant		$ 49.92

5. Charities and Soldiers' Benefits.

Public Welfare, Administration. Appropriation $175.00.

Bernice M. Andrews, clerk, $8. per month		$ 96.00
Hobbs & Warren, Inc., forms		1.42
Eino H. Silvan, 9 hrs. @ 70c	$ 6.30	
mileage	3.90	
		10.20
Total, Public Welfare, Administration		$ 107.62

Public Welfare, Aid. Appropriation $2,300.00.

Berkley General Store, groceries, etc.		$ 65.84
Rent, board and care:		
Warren Holmes	$ 11.42	

Emma Jackson		30.00	
Clara Rose		360.00	
			401.42
Doctors and medicines:			
Dunnington's	$	4.45	
Charles M. Souza, M. D.		99.00	
			103.45
Hospitals:			
Morton Hospital	$	107.12	
The Truesdale Hospital, Inc.		390.20	
			497.32
Cash grants to individuals			471.25
Total, Public Welfare, Aid			$ 1,539.28

Aid to Dependent Children, Administration.
Appropriation $20.00.
No payments from town appropriation .

Federal Grants:			
Balance from 1945	$	12.16	
Grants received, 1946		5.50	
Total available	$	17.66	
Bernice M. Andrews, clerk, @ $1. per month			$ 12.00

Aid to Dependent Children, Aid. Appropriation $1,000.00.

Cash grants, paid from town account			$ 863.82
Federal Grants:			
Balance from 1945	$	45.31	
Grants received, 1946		250.95	
Total available	$	296.26	
Cash grants, paid from Federal grants			212.85
Total, Aid to Dependent Children, Aid			$ 1,076.67

Old Age Assistance, Administration. Appropriation $200.00.		
Payments from town account		$ 179.33
Federal Grants:		
Balance from 1945	$ 3.94	
Grants received, 1946	248.76	
Total available	$ 252.70	
Payments from Federal Grants		238.56
Total payments from both accounts		$ 417.89
Itemized payments, both accounts, combined:		
Bernice M. Andrews, clerk, $16. per month		$ 192.00
Albert Bindon, Supervisor,		
277 hrs. @ 70c	$ 193.90	
mileage	28.30	
		222.20
Hobbs & Warren, Inc., forms		3.69
Total payments from both accounts		$ 417.89
Old Age Assistance, Aid.		
Appropriation	$ 13,000.00	
Refunds	62.40	
Total available	$ 13,062.40	
Payments from town account		$ 12,979.56
Federal Grants:		
Balance from 1945	$ 77.56	
Grants received, 1946	7,463.73	
Total available	$ 7,541.29	
Payments from Federal grants		6,677.06
Total payments from both accounts		$ 19,656.62
Itemized payments, both accounts, combined:		
Cash grants to individuals		$ 18,921.15
Indirect payments:		
Dunnington's	$ 5.70	
Richard W. Melson, M. D.	28.00	
Silva Funeral Service	128.00	
Charles M. Souza, M. D.	3.00	
		164.70

Other cities and towns:		
Town of East Bridgewater	$ 125.56	
Town of Lakeville	81.00	
Town of Norton	18.38	
Town of Swansea	102.80	
City of Taunton	243.03	
		570.77
Total payments from both accounts		$ 19,656.62

Department of Veterans' Services, Administration.
Appropriation $25.00.

Eino H. Silvan, Supervisor,		
14½ hrs. @ 70c	$ 10.15	
mileage	5.50	
		$ 15.65

Military Allowance and State Aid. Appropriation $100.00.
No payments from this account.

Soldiers' Relief.		
Appropriation	$ 300.00	
Refunds	46.20	
Transfers, Reserve Fund	75.00	
Total available	$ 421.20	
Cash grants to individuals		$ 295.40
Morton Hospital		112.29
Total, Soldiers' Relief		$ 407.69

6. Schools and Libraries.

School Committee Salaries. Appropriation $160.00.

William A. Cox	$ 50.00
Bion L. Pierce	50.00
Arthur E. Robbins, Chairman	60.00
Total, School Committee Salaries	$ 160.00

School Department.	
Appropriation	$ 27,350.66
Refunds	.25
Total available	$ 27,350.91

General Expense:

John J. Rolfe, Supt., salary	$ 441.40	
Jessie P. Christenson, clerk, salary	50.72	
Marjorie A. Travis, clerk, salary	96.58	
William A. Cox, attendance supervisor, salary	25.00	
Adams Bookstore, Inc.	.55	
American School Board Journal	6.00	
Baldwin & Company	3.06	
Town of Dighton, tel. expense	43.11	
Manifold Supplies Co.	1.84	
John J. Rolfe,		
travel expense, $5.66 per mo.	67.92	
convention expenses	12.24	
Mrs. Charles Staples, Postmaster	5.00	
James E. Williams, Postmaster	6.74	
Robert A. Wilcox Co., Inc.	1.53	
		$ 861.69

Teachers' Salaries:

Margaret Harrington, substitute	$ 18.00	
Catherine M. Kula	1,550.00	
Clementine Magliano	1,480.00	
Marion E. Redford	1,660.00	
Edna C. Smith	1,580.00	
Lois J. Snow, music	278.88	
A. Louise Unsworth	1,730.00	
		8,296.88

Text Books and Classroom Supplies:

Edward E. Babb & Co., Inc.	$ 256.57
Boston University	22.50
Ginn and Company	18.25
Walter Hamilton, paid express	.82
J. L. Hammett Co.	54.86
Holmes Print Shop	6.79
Houghton Mifflin Co.	57.51
The Macmillan Company	37.58
Sam Fox Publishing Co.	3.35
Scott, Foresman & Co.	28.58
Lois J. Snow, paid for music	12.63
O. H. Toothaker	8.93
Webster Publishing Co.	7.31
Robert A. Wilcox Co., Inc.	9.12

The John C. Winston Co.	39.00	
World Book Co.	5.73	
		569.53
Tuition:		
Town of Dighton, High School	$ 4,698.50	
Vocational	1,231.90	
City of Taunton, Vocational	50.83	
		5,981.23
Transportation:		
Clarence C. Trenouth,		
per contract	$ 6,500.00	
extra trips	92.50	
Edna Smith, sick children	6.60	
		6,599.10
Janitors' Services:		
Walter E .Hamilton, Sr.	$ 1,537.00	
Chester F. White	30.00	
		1,567.00
Fuel and Light:		
Macomber Bros., 5 cds. slabs	$ 45.00	
Pratt Coal Co.	1,036.78	
Taunton Municipal Light Plant	104.97	
		1,186.75
Maintenance, Buildings and Grounds, including janitors' supplies:		
J. L. Anthony	$ 4.15	
Babbitt & Simmons	73.98	
Bostock-Inman Electric Co.	54.79	
City Teaming Co., clean septic tanks	60.00	
William P. Crowley & Sons	9.10	
Walter Hamilton, paid for supplies	8.43	
The Hillyard Co.	29.30	
Joseph Kaye	4.00	
Edward L. McGuire, roof repairs	919.64	
The Pierce Hardware Co.	169.77	
Prescott Lock Co.	1.50	
Sanders Lumber Co.	11.03	
State Prison Colony, brush	3.32	
Taunton Hdwe. & Plumbing Supp. Co.	24.54	
Waldron Hardware Co.	35.03	
		1,408.58

School Health:		
Ella F. Dillingham, Nurse, salary	$ 380.00	
Charles M. Souza, M. D., salary, school physician	150.00	
Weir Pharmacy	6.40	
		536.40
Other Expenses:		
J. L. Hammett Co., diplomas	$ 20.15	
Holmes Print Shop, graduation tickets	2.50	
The Pierce Hardware Co., soccer balls	22.20	
Randall Dean & Co., insurance	289.10	
Taunton Daily Gazette, advts.	6.18	
		340.13
Total, School Department		$ 27,347.29

Public Library.

Appropriation	$ 373.24	
Transfer, Dog Fund	326.76	
Transfer, Reserve Fund	115.72	
Total available	$ 815.72	
Lizzie J. Howland, Chairman Trustees, salary		$ 15.00
Laura M. Swift, Librarian, salary		206.00
Lucy F. White, Asst. Librarian, salary		4.00
Janitor, salary		141.00
Chester F. White, care of lawn		10.00
Nathaniel Dame, books		123.33
Helen H. Merrill, books		39.00
A. A. Briggs, wood		7.00
R. C. Marble, wood		11.50
Staples Coal Co.		107.01
Taunton Municipal Lighting Plant		7.50
William A. Cox, repairs		4.00
L. Grossman Sons, Inc., lumber		.88
Gaylord Bros., Inc., cards, etc.		13.70
Florence Macomber, paid for framing		7.50
Postmaster, Taunton, Mass., postage		2.48
J. R. Tallman & Co., Inc., insurance		115.72
Total, Public Library		$ 815.62

7. Recreation and Unclassified.

State Parks and Reservations, state assessment		$	65.84
Incidentals. Appropriation $200.00.			
Edwin D. Jones, mowing Common		$	15.00
Town of Dighton, paid elec. service, Bridge			4.50
Incidental Highway Expenses			
State Prison, signs	$ 27.20		
Linneus C. Whitaker, paid express	.60		
Payroll, signs			
Linneus C. Whitaker, 8 hrs. @ 70c	5.60		
Wendell D. Conant, 8 hrs. @ 70c	5.60		
Linneus C. Whitaker, paid for toll calls	4.60		
Payrolls, pulling cars from mud, and fixing fences:			
Linneus C. Whitaker, 25 hrs. @ 70	17.50		
George R. Babbitt, 21 hrs. @ 60c	12.60		
truck 21 hrs.	21.00		
Wendell D. Conant, 13 hrs. @ 60c	7.80		
Herbert J. Flint, 2 hrs.	1.20		
Nathan W. Holmes, 2 hrs.	1.20		
Warren A. Holmes, truck 2 hrs.	2.00		
Russell E. Macomber, 2 hrs.	1.20		
Charles Peterson, 3 hrs.	1.80		
Ralph E. Sherman, 4 hrs.	2.40		
			112.30
Brennan & McNamara, survey and layout, Mill St.			60.00
Lucy F. White, janitor service for state auditors			3.00
Total, Incidentals		$	194.80
Memorial Day. Appropriation $35.00.			
Fred Allen, 50 geraniums		$	20.00
The Seeley Co., 96 flags			14.40
Total, Memorial Day		$	34.40
Town Reports. Appropriation $337.90.			
Holmes Print Shop, printing		$	337.90

Building at Myricks Expense. Appropriation $25.00.

Taunton Municipal Lighting Plant		$ 7.50

Honor Roll.

Appropriation	$ 50.00	
Balance from 1945	144.40	
Total available	$ 194.40	
O. G. Andrews, names added, lawn sign		$ 5.50
Charles G. Bettencourt, care of lawn		20.00
Gil A. Bettencourt, paid for masonite		4.80
Sarah J. Bindon, wreath		2.00
Joseph E. Lawlor, wreath		4.00
The Pierce Hardware Co., paint		2.90
Laurence B. Swift, Jr., laying out and lettering		105.00
Taunton Hdwe. & Plumbing Supply Co., paint		5.80
Waldron Hardware Co., paint, brushes		7.92
Total, Honor Roll		$ 157.92

Workmen's Compensation Insurance. Appropriation $350.00.

J. R. Tallman & Co., Inc.	$ 201.79

Reward for Murderer. Balance from 1945, $500.00.

This account was closed out and the balance transferred by vote of the town to the Land Damage Account.

Unjaid 1944 Bills. Balance from 1945, $69.38.

This account was closed out and the balance transferred by vote of the town to the Town Hall Expense account.

1943 Bill of Thomas Brothers. Appropriation $148.00.

Thomas Bros.	$ 147.93

8. Cemeteries.

Cemetery, and Care of Soldiers' and Sailors' Graves.

Appropriation $150.00.

Harold G. Ashley, 18 hrs. @ 60c		$ 10.80
Lewis W. Ashley, 24½ hrs. @ 60c	$ 14.70	
truck 12½ hrs.	12.50	
		27.20

E. Roy Colpitt, care of soldiers' graves in Fox Cemetery		25.00
Wojciech Pysz, 8½ hrs. @ 60c	$ 5.10	
5½ hrs. truck	5.50	
		10.60
C. C. Trenouth, fertilizer		15.18
Total, Cemetery, and Care of Soldiers' and Sailors' Graves		$ 88.78

9. Interest and Debt.

Interest. Appropriation $100.00.	
The Machinists' National Bank, 2 loans	$ 56.80
Municipal Indebtedness: Anticipation Revenue Loans.	
The Machinists' National Bank	$ 10,000.00

10. Agency.

State Tax, assessment	$ 750.00
County Tax, assessment	$ 1,934.54
Proceeds of Dog Licenses, paid County Treasurer	$ 527.00

11. Trust.

Federal Withholding Taxes, paid Collector of Internal Revenue	$ 1,771.55

12. Refunds.

Robert H. Howard, 1946 M. V. Excise	$ .83

Recapitulation of Cash Paid Out.

General Government	
Moderator's Salary	$ 20.00
Selectmen's Salaries	475.00
Selectmen's Expense	84.12
State Audit	479.82
Auditor's Salary	55.00
Auditor's Expense	15.00
Treasurer's Salary	500.00
Treasurer's Expense	258.83
Tax Title Expense	127.79

Collector's Salary		500.00	
Collector's Expense		253.52	
Collector's Petty Cash		50.00	
Assessors' Salaries		950.00	
Assessors' Expense		137.69	
Assessors' Special Equipment		162.81	
Town Counsel		173.00	
Town Clerk's Salary and Fees		175.00	
Town Clerk's Expense		68.93	
Elections and Registrations		187.21	
Town Hall Expense		148.03	
			$ 4,821.75
Protection of Persons and Property:			
Police Dept.	$	279.96	
Police Dept. Special		470.00	
Fire Department		26.42	
Sealer's Salary		40.00	
Sealer's Expense		3.89	
Moth Dept.		575.00	
Tree Dept.		299.80	
Forest Fires		527.55	
Dog Officer		90.00	
			2,312.62
Health and Sanitation:			
Bristol County T. B. Hospital	$	559.80	
Board of Health Expense		688.50	
Mosquito Control		25.00	
			1,273.30
Highways and Bridges:			
Chapter 81 Highway Maintenance	$	12,599.88	
Chapter 90 Highway Maintenance		1,500.00	
Chapter 90 Padelford So. Construction		2,436.70	
Lond Damage, Padelford St., and counsel fees		736.96	
Berkley St., Oiling and Sanding		395.73	
Road Machinery Account		60.43	
Bridge Tender		360.00	
Snow Removal and Sanding		966.56	
Street Lights		49.92	
			19,106.18

Charities and Soldiers' Benefits:		
Public Welfare, Administration	$ 107.62	
Public Welfare, Aid	1,539.28	
Aid to Dependent Children:		
Administration	12.00	
Aid	1,076.67	
Old Age Assistance:		
Administration	417.89	
Aid	19,656.62	
Veterans' Services, Administration	15.65	
Soldiers' Relief	407.69	
		23,233.42
Schools and Libraries:		
School Committee Salaries	$ 160.00	
School Dept.	27,347.29	
Public Library	815.62	
		28,322.91
Recreation and Unclassified:		
State Parks and Reservations	$ 65.84	
Incidentals	194.80	
Memorial Day	34.40	
Town Reports	337.90	
Building at Myricks Expense	7.50	
Honor Roll	157.92	
Workmen's Compensation Insurance	201.79	
1943 Bill, Thomas Brothers	147.93	
		1,148.08
Cemeteries:		
Cemetery, and Care of Soldiers' and Sailors' Graves		88.78
Interest and Debt:		
Interest	$ 56.80	
Anticipation Revenue Loans	10,000.00	
Agency:		
State Tax	$ 750.00	
County Tax	1,934.54	
Proceeds of Dog Licenses	527.00	
		3,211.54
Trust:		
Federal Withholding Taxes		1,771.55
Refunds:		
1946 M. C. Excise		.83
Total, Cash Paid Out, 1946		$ 95,347.76

Statement of Annual Reserve Fund.

Appropriation $1,000.00.

Transfers by Finance Committee:		
To Selectmen's Expense	$ 10.00	
To Town Counsel	73.00	
To Town Hall Expense	30.00	
To Police Department	75.00	
To Forest Fires	302.27	
To Land Damage Account, Padelford St.	236.96	
To Soldiers' Relief	75.00	
To Public Library	115.72	
Total, Transfers from Reserve Fund		$ 917.95

Statement of Town Debt.

Anticipation Reimbursement Loan, due Aug. 20, 1947:	
The Machinists' National Bank	$ 10,000.00

Statement of Trust and Investment Accounts

The Giles Leach Fund

Balance, Jan. 1, 1946, in savings banks	$ 1,825.91
Interest, added to deposits	36.69
Balance, Dec. 31, 1946, in savings banks	$ 1,862.60

The Edwin H. Allen Cemetery Fund

Balance, Jan. 1, 1946, in savings banks	$ 1,078.50
Interest, added to deposits	21.78
Balance, Dec. 31, 1946, in savings banks	$ 1,100.28

Cemetery Perpetual Care Funds

Balance, Jan. 1, 1946, in savings banks	$ 5,136.36
Interest, added to deposits	77.16
Balance, Dec. 31, 1946, in savings banks	$ 5,213.52

Post-War Rehabilitation Fund

Balance, Jan. 1, 1946, cash value securities	$ 9,990.00
Increase in redemption value of securities	67.50
Balance, Dec. 31, 1946, cash value, securities	$ 10,057.50

Statement of Tax Titles

Balance, Jan. 1, 1946, 38 titles	$ 3,647.05	
5 titles taken in 1946, with interest and costs	223.20	
Subsequent taxes added to accounts, including interest to dates certified	624.56	
		$ 4,494.81
Redemptions, 2 titles	$ 922.13	
Partial payment towards redemption	46.02	
Disclaimers filed on 3 titles	175.51	
Sales as land of low value, 3 titles	195.00	
Book value in excess of selling prices	62.32	
Transferred to tax possessions, 1 title	145.77	
Balance, Dec. 31, 1946, 34 titles	2,948.06	
		$ 4,494.81

Statement of Tax Possessions

Balance, Jan. 1, 1946, 11 possessions	$ 859.25	
Transferred from tax titles, 1 possession	145.77	
		$ 1,005.02
Sale of 3 possessions	$ 70.00	
Book value in excess of selling prices	210.97	
Balance, Dec. 31, 1946, 9 possessions	724.05	
		$ 1,005.02

List of Tax Possessions

Former owners	Location of Land	Book value
Caswell et al	Bear Swamp, off Plain St.	$ 58.41
Est. Flora Williams	Orchard and Plain Sts.	116.82
G. E. White	Off Jerome St.	57.54
J. Correiro	Bear Swamp, off Plain St.	27.92
A. H. Thurston	Assonet Beach lot	140.00
T. H. Parker	Off Plain St.	41.17
W. P. Carney	Off Berkley St., tide meadow	17.64
J. F. Doyle	Off Jerome St.	118.78
J. C. Hall	Sanford St.	145.77

Tax possessions are owned outright by the town, and may be sold by the selectmen at any time.

General Comment on the Financial Condition of Berkley

A town treasurer is not an administrative officer; he draws the checks, and pays the bills, and deposits the receipts; he is not an executive, not a director of appropriations excepting his own, not a planner, and has no voice in the general overseeing of affairs. These duties belong to others: selectmen, school committee, highway surveyor, and others. And so I may go beyond my bounds in these observations; if I do, may I beg your forbearance, and may I excuse myself on account of my interest in our town and its problems.

A study of the balance sheet appended to this report will disclose that the town is in fair financial condition. Not bad, and not good; just fair. A large amount of cash on hand is shown, but this is due to the unexpended balance in the Padelford Street construction account, and the necessary loan in anticipation of state and county reimbursements on this project; necessary because payments from these reimbursements may not be made until they are received. Surplus revenue in the amount of $25,882.07 is shown, but more than half of this is reflected in uncollected poll, personal and real estate taxes amounting to approximately $14,000., leaving not too much of a margin if a lean year should develop.

We need better planning in this town. We should look ahead more than we do, instead of living from year to year. We must conserve and build up to improvements with due regard for the taxpayer. The 1946 tax rate of $39.40 is high enough; too high in my opinion for the benefits derived. If a non-political planning committee could unselfishly sift all the needs of the town, rejecting those that can wait, and finding means of financing those that provide most benefits for the most people, it would be a wonderful thing, probably too much to hope for. As we stand now, each department regards its own needs as above all others.

The question is asked, a great many times through the year, "What do we obtain in return for paying $39.40 for each thousand dollars of assessed valuation of our property?" What would **you** answer? Schools take the largest part of our tax dollar; charities come next, and highways claim a goodly share. Let us ask, over and over again, "Do we get a dollars worth of return for each tax dollar we spend?"

I urge you as voters and taxpayers, at the annual town meeting in 1947, to give your honest and careful consideration to each item presented for your approval by those seek-

ing the expenditure of your money. Too many times an appropriation is passed unanimously — with two or three hands raised in approval and none in the negative. What are you afraid of? Ask questions and demand respectful and complete answers from your officials, no matter whom they are. Consider and study, but consider and study fairly, the requests for appropriations; make up your mind, and raise your hand, one way or the other, honestly, as you think best. Above all things be fair, and fear not; it is your money that is being spent, and don't forget it.

Attached to this report, in addition to the balance sheet, are a statement of cemetery perpetual care funds, and itemized payments from highway accounts.

Respectfully submitted,

FRANCIS F. G. ANDREWS,

Treasurer

TOWN OF BERKLEY
BALANCE SHEET, DECEMBER 31, 1946
GENERAL ACCOUNTS

Assets

Cash		$ 40,535.50
Accounts Receivable:		
Taxes:		
Levy of 1944:		
Poll	$ 2.00	
Personal Property	86.33	
Levy of 1945:		
Poll	6.00	
Personal Property	616.25	
Real Estate	2,244.52	
Levy of 1946:		
Poll	286.00	
Personal Property	1,128.06	
Real Estate	9,538.29	
		13,907.45
Motor Vehicle Excise Taxes:		
Levy of 1945	$ 53.40	
Levy of 1946	198.20	
		251.60
Moth Assessments:		
Levy of 1945	$ 5.00	
Levy of 1946	43.00	
		48.00
Departmental:		
Slaughtering fees		249.00
Tax Titles		2,948.06
Tax Possessions		724.05

Liabilities

Temporary Loan:		
Anticipation Reimbursements, Padelford St.		$ 10,000.00
Federal Withholding Taxes		184.75
Tailings		165.84
Post-War Rehabilitation Fund, Principal for Investment		10.00
Road Machinery Fund		50.30
Cemetery Sale of Lots Fund		82.00
Federal Grants:		
Aid to Dependent Children:		
Administration	$ 5.66	
Aid	83.41	
Old Age Assistance:		
Administration	14.14	
Aid	864.23	
		967.44
Old Age Assistance Recoveries		132.00
Unexpended Appropriation Balances:		
Selectmen's Salaries	19.85	
Selectmen's Salaries	19.85	
Tax Title Expense	53.06	
Assessors' Salaries	9.15	
Assessors' Special Equipment	212.19	

Aid to Highways:		
State:		
Chapter 81	248.37	
Chapter 90, Padelford St.	20,490.00	
County:		
Chapter 90, Padelford St.	7,695.63	
		28,434.00
Underestimates 1946:		
State Parks and Reservations	24.69	
County Tax	50.69	
		75.38
		$ 87,173.04

Town Hall Repairs	108.42	
Chapter 90, Padelford St.	21,377.67	
Honor Roll	36.48	
		21,816.82
Reserve Fund—Overlay Surplus		2,516.15
Overlays Reserved for Abatement of Taxes:		
Levy of 1944	$ 88.33	
Levy of 1945	1,087.63	
Levy of 1946	1,535.00	
		2,710.96
Revenue Reserved Until Collected:		
Motor Vehicle Excise	$ 251.60	
Moth Assessments	48.00	
Departmental	249.00	
Tax Title and Tax Possession	3,672.11	
Aid to Highways	18,434.00	
		22,654.71
Surplus Revenue		25,882.07
		$ 87,173.04

TRUST AND INVESTMENT ACCOUNTS

Trust and Investment Funds, Cash and Securities	$ 18,233.90
	$ 18,233.90

Giles Leach Investment Fund	$ 1,862.60
Edwin H. Allen Cemetery Fund	1,100.28
Cemetery Perpetual Care Funds	5,213.52
Post-War Rehabilitation Fund	10,057.50
	$ 18,233.90

CEMETERY PERPETUAL CARE FUNDS

Date	Name of Fund	Principal	Balance Jan. 1, 1946	Interest Received	Expended for Care of Lots	Balance Dec. 31, 1946
	Berkley Common Cemetery					
1898	Philip C. Porter	$100.00	$100.07	$1.50		$101.57
1900	William Babbitt	100.00	101.16	1.52		102.68
1906	Calvin T. Crane	150.00	150.22	2.26		152.48
1906	Susan H. Allen	200.00	237.61	3.57		241.18
1908	Thomas Terry	100.00	100.14	1.50		101.64
1909	Samuel C. Norcutt	100.00	102.18	1.54		103.72
1910	W. Burt & A. Simms	100.00	103.65	1.55		105.20
1910	Rev. Thomas Andros	200.00	217.25	3.27		220.52
1914	Asa W. Reed	200.00	201.34	3.03		204.37
1915	James Macomber	100.00	101.77	1.53		103.30
1916	J. Haskins & E. Burt	100.00	187.31	2.81		190.12
1918	J. Hervey, E. Hervey et al	200.00	202.51	3.05		205.56
1920	Abail B. Crane	210.00	210.22	3.16		213.38
1922	Witherell & Seekell	100.00	100.02	1.50		101.52
1922	Stephen Corey	100.00	100.07	1.50		101.57

1923	Cummings & Howard	100.00	100.03	1.50	101.53
1925	Ebenezer D. Briggs	150.00	155.07	2.33	157.40
1925	Capt. Tamerlane Burt	150.00	167.49	2.51	170.00
1926	Herbert A. Perry	150.00	155.48	2.33	157.81
1927	Edward L. Smith	100.00	151.04	2.27	153.31
1929	Horace N. Macomber	100.00	100.07	1.50	101.57
1931	Albert French	200.00	200.06	3.01	203.07
1932	Charles E. French	150.00	150.24	2.26	152.50
1933	Dean Westgate	200.00	200.09	3.01	203.10
1938	Capt. John Cummings	100.00	100.12	1.50	101.62
1939	Capt. Joseph Sanford	100.00	100.39	1.51	101.90
1940	B. & A. Williams	100.00	102.82	1.54	104.36
1941	Frances A. Phillips	100.00	107.90	1.61	109.51
1942	Charles Westgate	100.00	100.03	1.50	101.53
1943	Harry E. Howland	100.00	103.72	1.55	105.27
1945	William P. Wood	200.00	201.00	3.03	204.03
1945	Burt & French	200.00	201.00	3.03	204.03
	Private Cemeteries				
1916	Paull Bros.	200.00	297.42	4.47	301.89
1923	Andrew J. Webster	200.00	226.87	3.41	230.28
	Totals	$4,760.00	$5,136.36	$77.16	$5,213.52

Itemized Payments, Combined Highway Accounts

Chapter 81 Highway Maintenance			$ 12,599.88
Chapter 90 Highway Maintenance			1,500.00
Berkley St., Oiling and Sanding			395.73
Snow Removal and Sanding			966.56
Total Payments			$ 15,462.17
Supervision			
Linneus C. Whitaker, 781½ hrs. @ 70c			$ 547.05
699 hrs. @ $1.			699.00
Total, Supervision			$ 1,246.05
Labor payrolls:			
Elijah Ames, 76 hrs. @ 75c			$ 57.00
Clinton N. Ashley, 12½ hrs. @ 60c	$	7.50	
12 hrs. @ 75c		9.00	
			16.50
George R. Babbitt,			
276½ hrs. @ 60c	$	165.90	
35½ hrs. @ 65c		23.08	
17 hrs. @ 75c		12.75	
			201.73
Russell E. Combs, 9 hrs. @ 75c			6.75
Wendell D. Conant, 330 hrs. @ 60c	$	198.00	
440 hrs. @ 65c		286.00	
691 hrs. @ 75c		518.25	
			1,002.25
Anthony Costa, 8 hrs. @ 65c			5.20
Walter S. Crane 3rd, 2 hrs. @ 75c			1.50
Manuel Fernandes, Jr., 9 hrs. @ 75c			6.75
Ernest R. Flint, 13 hrs. @ 75c			9.75
Herbert J. Flint, 113½ hrs. @ 60c	$	68.10	
417½ hrs. @ 65c		271.38	
48 hrs. @ 75c		36.00	
			375.48
Francis E. Fournier,			
30 hrs. @ 60c	$	18.00	
46 hrs. @ 65c		29.90	
5 hrs. @ 75c		3.75	
			51.65

Ernest A. Greene, 2 hrs. @ 60c			1.20
Stanley F. Hadro,			
25½ hrs. @ 65c	$	16.58	
245 hrs. @ 75c		183.75	
			200.33
Donald F. Harrison, 2 hrs. @ 60c	$	1.20	
49½ hrs. @ 75c		37.13	
			38.33
Nathan W. Holmes, 47 hrs. @ 60c	$	28.20	
8 hrs. @ 75c		6.00	
			34.20
Irving E. Jones, 14 hrs. @ 60c			8.40
Russell E. Macomber,			
131½ hrs. @ 60c	$	78.90	
337 hrs. @ 65c		219.05	
32 hrs. @ 75c		24.00	
			321.95
Charles A. Martin, roller driver,			
14 hrs. @ $1.50			21.00
Winfield J. Mathews, 8 hrs. @ 75c			6.00
Edward F. McCrohan, 9 hrs. @ 60c			5.40
Vincent McCrohan,			
35 hrs. @ 60c	$	21.00	
77 hrs. @ 65c		50.05	
127½ hrs. @ 75c		95.63	
			166.68
Albert N. Overlock, 5 hrs. @ 75c			3.75
Richard A. Perry, 43 hrs. @ 60c			25.80
C. Alexander Reed,			
12½ hrs. @ 65c	$	8.13	
152 hrs. @ 75c		114.00	
			122.13
Frederick A. Reed, 5 hrs. @ 75c			3.75
Antone Rose, 9 hrs. @ 75c			6.75
Eugene A. Rose, 20 hrs. @ 60c			12.00
Robert O. Rose, 9 hrs. @ 75c			6.75
Ralph E. Sherman,			
17 hrs. @ 60c	$	10.20	
13 hrs. @ 75c		9.75	
			19.95

Merle J. E. Stetson, 27 hrs. @ 60c			16.20
Adelbert C. Young, 5 hrs. @ 60c			3.00
Total, Labor Payrolls		$	2,758.13
Autos:			
Wendell D. Conant, 2 hrs @ $1.		$	2.00
Linneus C. Whitaker,			
4 hrs. @ $1.	$ 4.00		
262½ hrs. @ 10c	26.25		
			30.25
Total, Autos		$	32.25
Truck hire:			
Truck hire @ $1. per hr.:			
George R. Babbitt	$ 239.50		
Alvin E. Briggs	220.00		
Manuel Fernandes, Jr.	9.00		
Sibyl Gardner	2.00		
Warren A. Holmes	40.50		
Richard A. Perry	39.00		
Linneus C. Whitaker	640.00		
		$	1,190.00
Clarence Vickery, 44½ hrs. @ $2.25	$ 100.13		
26½ hrs. @ $3.25	86.13		
			186.26
Total, Truck hire		$	1,376.26
Trucks with snowplows @ $3.50 per hr.:			
George R. Babbitt, 34 hrs.		$	119.00
Warren A. Holmes, 19½ hrs.			68.25
Richard A. Perry, 18 hrs.			63.00
Barney Roman, tractor and plow, 3½ hrs.			12.25
Total, trucks with snowplows		$	262.50
Other equipment hire:			
Charles T. Alger,			
brush 16 hrs. @ 75c	$ 12.00		
roller 16 hrs. @ $3.12½	50.00		
moving roller	15.00		
		$	77.00

McCabe Sand & Gravel Co.:		
Grader, 192 hrs. @ $4.25	$ 816.02	
16½ hrs. @ $5.00	82.50	
		898.52
Clarence Vickery, shovel, 53 hrs. @ $5.50		291.50
Total, Other equipment hire		$ 1,267.02
Materials:		
Sibyl Gardner, 740 yds. gravel @ 20		$ 148.00
Lydia D. Hall,		
15 yds. gravel @ 10c	$ 1.50	
13 yds. gravel @ 20c	2.60	
		4.10
Independent Coal Tar Co., tar, @ .1175 per gal.		3,934.31
Emma Jackson, 6 yds. gravel @ 20c		1.20
Benjamin O. Jones,		
3 yds. gravel @ 10c	$ .30	
2 yds. gravel @ 20c	.40	
		.70
Koppers Co., Inc., road oil @ .1115 per gal.		1,337.46
E. L. LeBaron Foundry Co., frame and grate		25.52
Mary Longton, 5 yds. gravel @ 10c		.50
Mack Construction Co., mixed sand patch @ $6. per ton		295.97
George E. Mandigo, 24 yds. scr. sand @ $1.15		27.60
McCabe Sand & Gravel Co.:		
33 yds. scr. sand @ $1.25	$ 41.25	
25 yds. scr. sand @ $1.50	37.50	
17 yds. scr. sand @ $1.75	29.76	
1,362 yds. scr. sand, spread, @ $1.75	2,383.51	
50.72 tons scr. stone @ $1.50	76.08	
28.61 tons scr. pea stone, spread, @ $2.90	82.97	
2 bags cement	1.70	
		2,652.77
N. E. Metal Culvert Co., culverts		62.09
Southeastern Construction Co., blocks		29.14
Edward Winslow, 3 yds. gravel @ 20c		.60
Total, Materials		$ 8,519.96

Recapitulation:

Supervision	$ 1,246.05
Labor payrolls	2,758.13
Autos	32.25
Truck hire	1,376.26
Trucks with snowplows, hire	262.50
Other equipment hire	1,267.02
Materials	8,519.96
Total, Payments	$ 15,462.17

REPORT OF COLLECTOR OF TAXES

1. Charge to Collector

Balances outstanding, Jan. 1, 1946:

Poll Tax, 1944	$ 4.00	
1945	14.00	
Personal Tax, 1942	.94	
1943	2.63	
1944	409.99	
1945	1,068.84	
Real Estate Tax, 1942	7.33	
1943	6.83	
1944	2,171.79	
1945	7,513.75	
Moth Assessment, 1944	9.00	
1945	34.00	
Motor Vehicle Excise, 1944	7.23	
1945	348.22	
		$ 11,598.55

Comitments from assessors:

Poll Tax, 1946	$ 790.00	
Personal Tax, 1946	4,657.25	
Real Estate Tax, 1946	31,967.34	
Moth Assessment, 1946	112.00	
Motor Vehicle Excise, 1946	1,727.58	
		39,254.17

Abatements and refunds:			
Motor Vehicle Excise, 1946			.83
Tax Titles disclaimed:			
Real Estate Tax, 1936	$	3.70	
1937		4.50	
1938		4.00	
1939		19.30	
1940		19.00	
1941		18.80	
1942		18.80	
1943		17.50	
1944		16.70	
1945		16.70	
			139.00
Total, charges to collector			$ 50,992.55

2. Credits to Collector

Abatements by assessors:				
Personal Taxes 1946	$	24.82		
Real Estate Taxes 1946		78.80		
Motor Vehicle Excise 1946		41.17		
			$	144.79
Added to Tax Titles:				
Real Estate Taxes 1936	$	3.70		
1937		4.50		
1938		4.00		
1939		19.30		
1940		19.00		
1941		18.80		
1942		26.13		
1943		24.33		
1944		27.40		
1945		223.96		
1946		412.95		
				784.07
Collections, paid over to treasurer:				
Poll Taxes 1944	$	2.00		
1945		8.00		
1946		504.00		

Personal Taxes 1942	.94	
1943	2.63	
1944	323.66	
1945	452.59	
1946	3,504.37	
Real Estate Taxes 1944	2,161.09	
1945	5,061.97	
1946	21,937.30	
Moth Assessments 1944	9.00	
1945	29.00	
1946	69.00	
Motor Vehicle Excise 1944	7.23	
1945	294.82	
1946	1,489.04	
		35,856.64
Uncollected balances, Dec. 31, 1946:		
Poll Taxes, 1944	$ 2.00	
1945	6.00	
1946	286.00	
Personal Taxes, 1944	86.33	
1945	616.25	
1946	1,128.06	
Real Estate Taxes, 1945	2,244.52	
1946	9,538.29	
Moth Assessments, 1945	5.00	
1946	43.00	
Motor Vehicle Excise, 1945	53.40	
1946	198.20	
		14,207.05
Total, credits to collector		$ 50,992.55

3. Interest Collections

Poll Taxes, 1944	$ .19
1945	.29
1946	.95
Personal Taxes, 1942	.14
1943	.31
1944	24.93
1945	11.76
1946	.91
Real Estate Taxes, 1944	150.11
1945	116.22
1946	15.62

Moth Assessments, 1944	.64	
1945	.54	
1946	.04	
Motor Vehicle Excise, 1944	.56	
1945	1.95	
1946	1.28	
Total, Interest Collections		$ 326.44
Paid over to treasurer		326.44

4. Charges and Fees

Demands:		
Poll Taxes, 1944	$ .35	
1945	1.40	
1946	8.05	
Personal Taxes, 1942	.35	
1943	.35	
Real Estate Taxes, 1944	2.45	
Motor Vehicle Excise, 1944	1.05	
1945	6.65	
1946	12.95	
		$ 33.60
Warrants to Distrain or Arrest:		
Personal Taxes, 1942	$ .50	
1943	.50	
Motor Vehicle Excise, 1944	.50	
		1.50
Total, Charges and Fees, collected		$ 35.10
Paid over to treasurer		35.10

5. Comment

A few comparative statistics:

	1944	1945	1946
Assessors' commitments (current years)	$32,395.78	$32,310.13	$39,254.17
Collections, taxes	30,012.62	30,096.40	35,856.64
Uncollected balances at end of year	10,149.47	11,598.55	14,207.05

Warrants to distrain goods or make arrests for non-payment of several of the older outstanding taxes were given to some of the town's constables for collection during the latter part of 1946, with good results. It is unfortunate to have to do this, but with some taxpayers it is apparently the only way to get results. The co-operation of the various constables is appreciated.

Appreciation is also due the selectmen for granting the use of the former school building in Myricks for use by the collector. The results of the visits to Myricks were as usual highly gratifying.

A town's good financial standing depends mainly on the prompt payment of taxes. A great deal of respect is due the large majority of Berkley people who do not have to be urged to make their payments. They are the backbone of the town.

Costs of materials, equipment, salaries, etc., have risen all along the line. But in view of the town's rising tax rate, I am not recommending increased appropriations for the collector's department for 1947.

Respectfully submitted,
FRANCIS F. G. ANDREWS,
Collector of Taxes

AUDITOR'S REPORT

I have carefully examined the books, vouchers, and accounts of Francis F. G. Andrews, Collector and Treasurer of the Town of Berkley, for the year ending December 31, 1946, and hereby certify that they are correct and agree with the reports submitted by him as collector and Treasurer.

The Savings Bank Books representing the investment of Trust Funds in the custody of the Treasurer have been examined. The income was proved and the withdrawals were verified.

The checking account balances were certified by the First National Bank of Boston, and the Machinists' National Bank, of Taunton.

Respectfully submitted,
HAROLD G. ASHLEY,
Town Auditor.

TOWN MEETINGS, 1946

In 1946, six town meetings were held; the annual business town meeting on March 4; the annual town election meeting, March 11; State Primaries, June 18; Special town meetings on July 1 and October 3; and the State Election, Nov. 5.

TOWN PAPERS FILED IN 1946

Among the papers filed with the town clerk in 1946 were: the organization of and appointments by the Board of Selectmen; the organization of the School Committee and of the Trustees of the Public Library; the appointment of John Q. Dillingham, Jr. to the Memorial Day Committee by the Moderator, in accordance with a vote of the town; the appointments to the Finance Committee by the appointing committee; notices of the selectmen to lay out, alter, and re-locate sections of Mill Street and Padelford Street; reports of the Selectmen of the layouts of portions of Mill Street and Padelford Street; letter from the State Director of Accounts declaring the vote of the town at a special town meeting, to install a heating system at the Berkley Grammar School, not valid; copies of notices of takings by eminent domain to land owners on Padelford Street; plans of layouts of Mill Street and Padelford Street.

AMENDMENTS TO BY-LAWS

At the annual town meeting in 1946, it was unanimously voted to change the term of the collector of taxes from one year to three years beginning in 1947, and to insert a new by-law authorizing the selectmen to accept gifts and grants of money for the use of town departments. Section 2 of Article 1 as amended now reads as follows:

Section 2. There shall be elected annually on the second Monday after the first Saturday, in March, a Moderator for one year, one Selectman for three years, a Treasurer for one year, one Assessor for three years, a Highway Surveyor for one year, one member of the School Committee for three years, an Auditor for one year, one Trustee of the Library for three years, one Burial Ground Commissioner for three years, and a Tree Warden for one year, seven constables for one year; and every three years, at such annual election, a Town Clerk to serve for three years. In the year 1947 and in every third

year thereafter, there shall be elected, at such annual election, a Collector of Taxes to serve for three years. For such purposes the polls shall be open from twelve o'clock noon to eight o'clock P. M.

The new by-law, inserted in Article IV at said annual town meeting, reads as follows:

Section 2. The Selectmen are hereby authorized to accept gifts or grants of money for the improvement or maintenance of a town department.

BOARD OF REGISTRARS OF VOTERS

The annual listing of persons 20 years of age or over, as made by the Registrars, lists 391 males and 366 females, a total of 757 persons. This is a drop of 20 from the 1945 listing, 15 males and 5 females.

As of Jan. 1, 1946, there were 562 names on the voting list of the town. In 1946, 81 names were added, and 46 names removed, leaving a total of 597 as of Dec. 31, 1946, divided into 318 males and 279 females.

PUBLIC NOTICE

Public notice is hereby given that the town clerk will furnish blanks for returns of births, to parents, householders, physicians and registered hospital medical officers applying therefor.

BIRTHS RECORDED IN 1946

Date	Name	Parents	Place of Birth
1945			
Dec. 26	Roy William	Merle and Blanche Smith	Taunton
1946			
Jan. 6	Olive Mae	Anthony and Angelina Rose	Taunton
Feb. 17	Louis Orton	Francis and Julia Andrews	Taunton
Mar. 10	Paul Arthur	Maurice and Dorothy Nadeau	Taunton
Apr. 2	Mary Louise	William and Flora Rogers	Taunton
Apr. 21	Carl Elton	Albert and Ethel Bindon	Taunton
Apr. 24	Judith Edna	Joseph and Mary Pritchard	Taunton
Apr. 26	Norman George	Norman and Crystal Hathaway	Attleboro
May 1	Ronald John	Elmer and Dorothy Reiser	Fall River
June 6	Betty Lou	Calvin and Doris Overlock	Taunton
July 14	Robert Edward	Clarence and Marie Barnes	Taunton
July 16	Maynard Pershing	Maynard and Thelma Sylvester	Taunton
July 23	Shirley Mae	Ernest and Florence Mattscheck	Taunton
July 28	Gerald Francis	Manuel and Marjorie Amaral	Taunton
Aug. 22	Gail Theresa	William and Mary Mitchell	Fall River
Aug. 25	Edward Charles	Antone and Margaret DeMoura	Taunton
Oct. 6	Robert Arlon	Arlon and Estelle Dow	Taunton
Oct. 20	Alva Kenneth	Winfield and Velma Matthews	Middleboro
Oct. 30	Sylvia Theresa	Ernest and Sylvia Flint	Taunton
	Delayed certificates, recorded 1946		
1914			
Sept. 26	Ernest	Manuel and Virginia Medeiros	Berkley
1923			
Nov. 11	Victoria Martinho	Jose and Virginia Fernandes	Berkley
1932			
Sept. 29	Anna Silvia	Joseph and Mary Duarte	Berkley
1939			
Oct. 17	Margaret Jane	William and Amy Rose	Berkley

MARRIAGES RECORDED IN 1946

Date of Marriage	Name of Groom	Name of Bride	Marriage Place of
Jan. 4	Norman L. Hathaway	Crystal F. Wilson	Freetown
Feb. 1	Louis Costa	Mildred E. Dimsey	Taunton
Feb. 2	Warren Furtado	Lillian Lima	Taunton
Mar. 5	Francis E. Carr	Lillian C. Cryan	Lynn
Apr. 27	Matthew W. Piechota	Stella R. Trond	Fall River
May 4	Frank Roderigue	Mary Fernandes	Taunton
May 18	Benjamin F. Rose	Shirley M. Bernier	Taunton
May 23	John T. McCrohan, Jr.	Gladys I. Marshall	Taunton
May 27	Edward N. Stauch	Hilda (Costa) LaFrance	Taunton
June 1	Louis F. Davis	Victoria Fernandes	Taunton
June 2	Donald B. Goff	Mary J. Ratcliffe	Berkley
June 2	Anthony Gouvia	Beatrice Araujo	Taunton
June 15	Joseph Faria	Evelyn Martin	Taunton
June 22	Armond J. Souza	Bertha V. Moniz	Freetown
June 27	David E. Anthony	Shirley T. Palmer	Taunton
June 29	William F. Doherty	Alice M. Sylvester	Taunton
July 6	Manny J. Amaral	Marjorie E. Lawry	Berkley
July 20	Joseph M. Correia	June I. Reynolds	Seekonk
July 27	George Borges	Alice C. Martin	Taunton
Aug. 4	David E. Marshall	Mabel L. Townsend	Berkley
Aug. 17	Richard W. Pilling	Dorothy M. Booth	Taunton

Aug. 18	Faldo J. Mazzola	Mary C. Deniso	Wakefield
Aug. 22	Antone K. Almeida	Hazel F. Lawry	Taunton
Aug. 24	Joseph M. Almeida	Julia A. Souto	Taunton
Aug. 30	Frederic H. Haskins	Jeanne A. Vaughan	Middleboro
Oct. 2	Milton S. Hewitt	Rhea M. Russell	Freetown
Oct. 12	Edward F. Victurine	Helen G. Silva	Taunton
Oct. 20	Robert C. Trites	Cynthia P. Pierce	Berkley
Nov. 8	William L. Adams, Jr.	Suzanne P. Desmarais	Fall River
Nov. 28	Dennis Frizado	Hilda Souza	Taunton
Nov. 28	Lawrence D. Rose	Anna M. Souto	Taunton
Nov. 28	Stanley A. Poole	Lorraine F. Benjamin	Taunton
Dec. 14	Scott D. Chappelle	Lois E. Cook	Berkley

DEATHS RECORDED IN 1946

Date	Name	Age Yrs.	Mos.	Days	Place of Death
1945					
Dec. 15	Merton H. White	46	2	29	Taunton
1946					
Jan. 26	Julia Mann	80	6	—	Berkley
Feb. 20	Mabel T. Ashley	77	6	6	Dighton
Feb. 27	Kendall C. Smith	37	8	18	Taunton
Mar. 29	Maria C. Souza	53	—	—	Berkley
Apr. 1	Charles William Meekins	79	8	1	Berkley
Apr. 11	Grace M. Wordell	62	—	30	Fall River
June 6	Grace E. Haskell	69	9	5	Berkley
Aug. 7	Stillborn				Acushnet
Aug. 13	Reliance F. Swain	62	3	4	Taunton
Aug. 31	Desire M. Winters	67	10	2	Berkley
Sept. 9	Hannah Sherman	51	9	23	Berkley
Sept. 12	Annie Bumpus	76	8	20	Taunton
Nov. 29	Joseph Furtado	61	5	15	Fall River

DOG LICENSES ISSUED IN 1946

22 Spayed Females

Allen T. McCabe
Mathew Slocum
Albert H. Ratcliffe
George Butler
James A. Garrity
Ivah Brightman
Clarence C. Trenouth
Manuel S. Smith
George R. Babbitt
Antone Rose
Jennie Westgate
Fred A. Reed
Annie Eaton
Blanche E. Sherman
Elmer B. Chamberlain (2)
Roman Melesky
Bertha L. Kelsey
Warren L. Ide
Jean Carroll
Stuart Paull
Kenneth Poole

148 Males

L. Lewis Hall
Edward F. Hathaway
Sadie Reed
Edward F. Stone
Lillie French
Hervey Blanchette
Ernest C. Raymond
Willis Craw
Arlene Whittaker (2)
C. Merton Howard
Ralph E. Hyde
Robert Howard
George Butler
Albert E. Senechal
Joseph C. Tavares
Albert Bindon (2)
George E. Jones
Harry J. Gaffney (2)
Felix Thornton
Hiram E. Young
Robert Hunter
Anthony S. Gracia
Gerald E. Guertin
Frank Silva
Richard A. Perry
Herbert Aspinall (2)
Manuel Barboza
Carlton B. Cummings (2)
Joseph Victurine
Minnie Lawrence
Allen M. Talbot
Raymond Reagan
Lewis W. Ashley
Ida M. Ashley
Antone Costa
Samuel Milko (2)
Manuel Frizado
Fred White
Dorothy Rylands
Nancy Smith
George Wilson
Alfred Townley, Jr.
Russell Babbitt
Benoit Pelletier
Charles A. Brown
Frank Furtado
George Adams (2)
Martin Graves
Syril Gouvia
Warren E. Sylvester
Raymond Reardon
Edward Nunes
Joseph Kaye
Joseph Fernandes (2)

Blanche M. Ashley
Wojciech Pysz
Anthony Cambra
Francis E. Fournier
John Frizado
Allen A. Haskell
Merle A. Smith
Adelbert Briggs
Stanley Arnold
Mary Faria
David Marshall
Walter S. Wonchoba
Martin Zrebiec
Everlon Clark (2)
Stanley Trond
Dorothy M. Lippold
Francis Andrews
Fred A. Reed
Mary E. Reed
Annie Eaton
Bernice M. Andrews
John P. Pilling
Mary E. Longton
Jacob O. Barton (2)
Susie Davis
Gil Bettencourt
Irene Sylvia
Richard Rose
Nels Arthur Nelson
William Rogers
Edwin D. Jones, Jr.
John W. Barrow
Flora Gagnon
Joseph Mazzola
Albert O. Ratcliffe
Beatrice Jack (2)
Willard Paull
Frank Rose
James McCrohan
Antone DeMoura (2)
Royce Overlock
Henry Goff
Henry Haskins
John Silvia
Elmer Perry
Nelson Pittsley
Daniel W. Westgate
Herbert Flint (2)
Clifford MacQueen
Manuel Amaral
Calvin Overlock
Edwin Makepeace
Lester Sandlin
Charles Ashley
Forrest Washburn
Wallace E. Wood
Stuart Paull
Manuel Rose
John McCrohan
Joseph Grace (2)
Joseph D. Rose (2)
Manuel Smith
Peter Slivinski
Gladys Miller
Manuel Faria
John Moskal (2)
Joseph Viera
Irving Sylvester
Robert Flint (2)
John Goodwin (3)
Emma N. Jackson (4)
Grafton Sylvester

27 Females

Florence M. Macomber
Arthur E. Robbins
Beatrice Jack
William Shepard
Melvin DeCosta
C. Merton Howard
Felix Thornton
Anthony Cambra
Joseph O. Freeman
Marcus Houtzager

Herbert M. Ashley
Edmund Trzcinski
Ida Howland
Norman Colpitts
Elmer Perry
Mary Flint
George Crimlisk
George Harris
Wilfred Lefaivre
Josephine Makepeace
Warren Holmes
Harold Westgate (2)
Herbert Flint
Stanley Poole
Roger Frazier
Lillian Hewitt

9 4-Dog Kennels

Cornelia A. Peirce
Anthony Sylvia
Sybil P. Jones
Clinton E. Macomber
Charles Peterson
Jacob O. Barton
Mary E. T. Cummings
William L. Adams
Manuel Fernandes, Jr.

Clerk's Cash Transactions, Dog Licenses.

Licenses expiring March 31, 1947

22 spayed females @ $2.00	$ 44.00	
Less fees retained, 22 @ 20c	4.40	
		$ 39.60
148 males, less 4 free military, 144 @ $2.00	$ 288.00	
Less fees retained, 144 @ 20c	28.80	
		259.20
27 females, less 1 free military, 26 @ $5.00	$ 130.00	
Less fees retained, 26 @ 20c	5.20	
		124.80
9 4-dog kennels @ $10.00	$ 90.00	
Less fees retained, 9 @ 20c	1.80	
		88.20
		$ 511.80
Add: Cash on hand, Jan. 1, 1946		13.40
		$ 525.20
Payments to Treasurer, 1946		525.20

Clerk's Cash Transactions, Sporting Licenses.

Licenses issued in 1946:				
Series 1 Fishing	28	@ $2.00	$	56.00
Series 2 Hunting	110	@ 2.00		220.00
Series 3 Hunting & Fishing	32	@ 3.25		104.00
Series 4 Fishing	6	@ 1.25		7.50
Series 5 Trapping	2	@ 2.25		4.50
Series 6 Trapping	5	@ 5.25		26.25
Series 12 Duplicate	2	@ .50		1.00
Series 15 Over 70 yrs.	4	Free		
Series 16 Military	3	Free		
			$	419.25

Payments to Division of Fisheries and Game	$	373.50		
Fees retained, 183 @ 25c		45.75		
			$	419.25

Clerk's Cash Transactions, Miscellaneous

Gasoline license registrations, 7 @ $2.00	$	14.00		
Oleomargarine, 1 @ 50c		.50		
			$	14.50
Payments to Treasurer, 1946			$	14.50

SUMMARY OF ESSENTIAL FEATURES OF STATE AUDIT REPORT

Published by the town clerk in accordance with General Laws, Chapter 44, Section 40.

December 12, 1946

To the Board of Selectmen,
Mr. Albert Bindon, Chairman
Berkley, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Berkley for the period from May 27, 1945 to October 26, 1946, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,
FRANCIS X. LANG,
Director of Accounts

Mr. Francis X. Lang, Director of Accounts:

As directed by you, I have made an audit of the books and accounts of the town of Berkley for the period from May 27, 1945, the date of the previous examination, to October 26, 1946, the following report being submitted thereon:

The financial transactions, as recorded on the books of the several departments receiving or disbursing money for the town or committing bills for collection, were examined and checked with the books of the accounting officer and the treasurer.

The books and accounts of the accounting officer were examined, checked, and compared with the records of the several departments in which money is collected and with the records of the town treasurer.

The general and appropriation accounts in the ledger were analyzed, a trial balance was taken off, and a balance

sheet, showing the financial condition of the town on October 26, 1946, was prepared and is appended to this report.

The books and accounts of the town treasurer were examined and checked in detail. The cash book was footed throughout, the recorded receipts were analyzed and compared with the departmental records of payments to the treasurer and with the other sources from which money was paid into the town treasury, while the records of disbursements were compared with the accounting officer's books and with the treasury warrants.

The treasurer's cash balance on October 26, 1946, was proved by actual count of the cash in the office and by reconciliation of the bank balances with statements received from the banks in which town funds are deposited.

The savings bank books and securities representing the investment of the trust and investment funds in the custody of the town treasurer were examined and listed. The income was proved and the transfers to the town were verified.

The tax titles and tax possessions held by the town were examined and listed. The amounts transferred from tax levies to the tax title account were reconciled with the tax collector's accounts, the disclaimers and foreclosures were verified, and the redemptions of tax titles and sales of tax titles and tax possessions were compared with the treasurer's receipts. The tax titles and tax possessions were further verified by checking with the records in the Registry of Deeds.

The books and accounts of the collector of taxes were examined and checked. The tax and assessment accounts outstanding according to the previous audit and all subsequent commitments were audited and compared with the warrants issued for their collection. The recorded collections were checked and compared with the payments to the treasurer, the abatements were checked with the assessors' records of abatements granted, and the outstanding accounts were listed and proved with the accounting officer's ledger.

Verification of the outstanding accounts was made by sending notices to a number of persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the accounts, as listed, are correct.

The records of charges for departmental accounts receivable were examined. The recorded collections were checked, the payments to the treasurer were verified, and the outstanding accounts were listed and proved.

The financial records of the town clerk were examined and checked. The records of dog and sporting licenses were checked and the payments to the town treasurer and the State were verified.

The surety bonds of the town officials required by law to furnish them for the faithful performance of their duties were examined and found to be in proper form.

The financial records of the selectmen, the sealer of weights and measures, as well as of the police department, were checked in detail. The payments to the treasurer were verified and the cash on hand in the departments was proved by actual count.

In addition to the balance sheet referred to, there are appended to this report tables showing a reconciliation of the treasurer's cash, summaries of the tax, assessment, tax title, tax possession, and departmental accounts, as well as tables showing the condition and transactions of the trust and investment funds.

While engaged in making the audit, cooperation was received from all town officials, for which, on behalf of my assistants and for myself, I wish to express appreciation.

Respectfully submitted,

HERMAN B. DINE,

Asst. Director of Accounts

Reconciliation of Treasurer's Cash

Balance May 27, 1945	$ 25,340.22	
Receipts May 27 to Dec. 31, 1945	73,680.86	
		$ 99,021.08
Payments May 27 to Dec. 31, 1945	$ 73,391.72	
Balance Dec. 31, 1945	25,629.36	
		$ 99,021.08
Balance Jan. 1, 1946	$ 25,629.36	
Receipts Jan. 1 to Oct. 26, 1946	56,976.86	
		$ 82,606.22
Payments Jan. 1 to Oct. 26, 1946	$ 63,312.53	
Balance Oct. 26, 1946; cash, verified; the Machinists' National Bank; The First National bank	19,293.69	
		$ 82,606.22

Real Estate Taxes — 1936

Tax titles disclaimed, 1946	$ 3.70
Transferred to tax titles, 1946	3.70

Real Estate Taxes — 1937

Tax titles disclaimed, 1946	$ 4.50
Transferred to tax titles, 1946	4.50

Real Estate Taxes — 1938

Tax titles disclaimed, 1946	$ 4.00
Transferred to tax titles, 1946	4.00

Real Estate Taxes — 1939

Tax titles disclaimed, 1946	$ 19.30
Transferred to tax titles, 1946	19.30

Real Estate Taxes — 1940

Tax titles disclaimed, 1946	$ 19.00
Transferred to tax titles, 1946	19.00

Real Estate Taxes — 1941

Tax titles disclaimed, 1946	$ 18.80
Transferred to tax titles, 1946	18.80

Personal Property Taxes — 1942

Outstanding May 27, 1945	$ .94
Payments to treasurer, 1946	.94

Real Estate Taxes — 1942

Outstanding May 27, 1945	$ 7.33	
Tax Titles disclaimed, 1946	18.80	
		$ 26.13
Transferred to tax titles, 1946		26.13

Personal Property Taxes — 1943

Outstanding May 27, 1945		$ 476.47
Payments to treasurer 1945	$ 469.20	
Abatements 1945	4.64	
Outstanding Dec. 31, 1945	2.63	
		476.47
Outstanding Jan. 1, 1946		$ 2.63
Payments to treasurer 1946		2.63

Real Estate Taxes — 1943

Outstanding May 27, 1945		$ 1,413.81
Payments to treasurer, 1945	$ 1,328.23	
Abatements 1945	29.75	
Transferred to tax titles, 1945	49.00	
Outstanding Dec. 31, 1945	6.83	
		1,413.81
Outstanding Jan. 1, 1946	$ 6.83	
Tax titles disclaimed, 1946	17.50	
		$ 24.33
Transferred to tax titles, 1946		24.33

Poll Taxes — 1944

Outstanding May 27, 1945		$ 6.00
Payment to treasurer, 1945	$ 2.00	
Outstanding Oct. 26, 1946	4.00	
		$ 6.00

Personal Property Taxes — 1944

Outstanding May 27, 1945		$ 732.64
Payments to treasurer 1945	$ 308.12	
Abatements 1945	14.53	
Outstanding Dec. 31, 1945	409.99	
		732.64
Outstanding Jan. 1, 1946		$ 409.99
Payments to treasurer 1946	$ 323.66	
Outstanding Oct. 26, 1946	86.33	
		409.99

Real Estate Taxes — 1944

Outstanding May 27, 1945		$ 4,653.38
Payments to treasurer 1945	$ 2,452.66	
Abatements 1945	28.39	
Transferred to tax titles 1945	.54	
Outstanding Dec. 31, 1946	2,171.79	
		4,653.38

Outstanding Jan. 1, 1946	$ 2,171.79	
Tax titles disclaimed 1946	16.70	
		$ 2,188.49
Payments to treasurer 1946		$ 2,161.09
Transferred to tax titles 1946	27.40	
		2,188.49

Poll Taxes — 1945

Outstanding May 27, 1945		$ 630.00
Payments to treasurer 1945	$ 382.00	
Abatements 1945	234.00	
Outstanding Dec. 31, 1945	14.00	
		630.00
Outstanding Jan. 1, 1946		$ 14.00
Payments to treasurer 1946	$ 6.00	
Outstanding Oct. 26, 1946	8.00	
		14.00

Personal Property Taxes — 1945

Commitment 1945 per warrant		$ 4,099.99
Payments to treasurer 1945	$ 3,026.81	
Abatements to treasurer 1945	4.34	
Outstanding Dec. 31, 1945	1,068.84	
		4,099.99
Outstanding Jan. 1, 1946		$ 1,068.84
Payments to treasurer 1946	$ 442.23	
Outstanding Oct. 26, 1946	626.61	
		1,068.84

Real Estate Taxes — 1945

Commitment 1945 per warrant		$ 26,105.98
Payments to treasurer 1945	$ 18,325.35	
Abatements 1945	66.80	
Transferred to tax titles 1945	200.08	
Outstanding Dec. 31, 1945	7,513.75	
		26,105.98
Outstanding Jan. 1, 1946	$ 7,513.75	
Tax titles disclaimed 1946	16.70	
		$ 7,530.45
Payments to treasurer 1946	4,713.10	
Transferred to tax titles 1946	219.78	
Outstanding Oct. 26, 1946	2,597.57	
		7,530.45

Poll Taxes — 1946

Commitment 1946 per warrant		$ 790.00
Payments to treasurer 1946	$ 496.00	
Outstanding Oct. 26, 1946	294.00	
		790.00

Personal Property Taxes — 1946

Commitment 1946 per warrant		$ 4,657.25
Payments to treasurer 1946	$ 3,193.10	
Outstanding Oct. 26, 1946	1,464.15	
		4,657.25

Real Estate Taxes — 1946

Commitment 1946 per warrant		$ 31,966.96
Outstanding Oct. 26, 1946		31,966.96

Motor Vehicle Excise Taxes — 1944

Outstanding May 27, 1945		$ 15.23
Payments to treasurer 1945	$ 8.00	
Outstanding Dec. 31, 1945	7.23	
		15.23
Outstanding Jan. 1, 1946		$ 7.23
Payments to treasurer 1946	$ 5.23	
Outstanding Oct. 26, 1946	2.00	
		7.23

Motor Vehicle Excise Taxes — 1945

Outstanding May 27, 1945	$ 569.42	
Commitment 1945 per warrants	510.64	
Abatements and payments refunded 1945	4.05	
		$ 1,084.11
Payments to treasurer 1945	$ 722.45	
Abatements 1945	13.44	
Outstanding Dec. 31, 1945	348.22	
		1,084.11
Outstanding Jan. 1, 1946		$ 348.22
Payments to treasurer 1946	$ 288.33	
Outstanding Oct. 26, 1946	59.89	
		348.22

Motor Vehicle Excise Taxes — 1946

Commitment 1946 per warrants		$ 1,512.42
Payments to treasurer 1946	$ 1,184.67	
Outstanding Oct. 26, 1946	327.75	
		1,512.42

Moth Assessments — 1943

Outstanding May 27, 1945		$ 3.00
Payments to treasurer 1945		3.00

Moth Assessments — 1944

Outstanding May 27, 1945		$ 15.00
Payments to treasurer 1945	$ 6.00	
Outstanding Dec. 31, 1945	9.00	
		15.00
Outstanding Jan. 1, 1946		$ 9.00
Payments to treasurer 1946		9.00

Moth Assessments — 1945

Commitment 1945 per warrant		$ 97.00
Payments to treasurer 1945	$ 63.00	
Outstanding Dec. 31, 1945	34.00	
		97.00
Outstanding Jan. 1, 1946		$ 34.00
Payments to treasurer 1946	$ 29.00	
Outstanding Oct. 26, 1946	5.00	
		34.00

Moth Assessments — 1946

Commitment 1946 per warrant		$ 112.00
Outstanding Oct. 26, 1946		112.00

Interest and Costs on Taxes and Assessments

	Interest	Costs
Collections May 27 to Dec. 31, 1945:		
Taxes:		
Levy of 1943	$ 135.95	$ 1.75
Levy of 1944	102.45	.35
Levy of 1945	7.04	6.30
Motor vehicle excise taxes:		
Levy of 1944	.25	1.40
Levy of 1945	1.19	5.95
	$ 246.88	$ 15.75
Payments to treasurer 1945	$ 246.88	$ 15.75
Collections Jan. 1 to Oct. 26, 1946:		
Taxes:		
Levy of 1942	$ .14	$ .85
Levy of 1943	.31	.85

Levy of 1944		175.68	2.45
Levy of 1945		112.31	1.05
Levy of 1946		.87	7.00
Motor vehicle excise taxes:			
Levy of 1944		.31	.70
Levy of 1945		1.66	5.60
Levy of 1946		.64	5.25
		$ 291.92	$ 23.75
Payments to treasurer 1946		$ 291.92	$ 23.75

Tax Titles

Balance May 27, 1945		$ 4,302.52	
Transferred to tax titles 1945:			
Taxes 1943	$ 49.00		
Taxes 1944	.54		
Taxes 1945	200.08		
Interest and costs	14.03		
		263.65	
			$ 4,566.17
Payments to treasurer 1945		$ 188.11	
Abatements 1945		73.25	
Tax titles foreclosed 1945		639.38	
Book value in excess of sale price of lands of low value, 945		18.38	
Balance Dec. 31, 1945		3,647.05	
			4,566.17
Balance Jan. 1, 1946		$ 3,647.05	
Transferred to tax titles 1946:			
Taxes 1936	$ 3.70		
Taxes 1937	4.50		
Taxes 1938	4.00		
Taxes 1939	19.30		
Taxes 1940	19.00		
Taxes 1941	18.80		
Taxes 1942	26.13		
Taxes 1943	24.33		
Taxes 1944	27.40		
Taxes 1945	219.78		
Interest and costs	62.80		
		429.74	
			$ 4,076.79

Payments to treasurer 1946		$ 852.78	
Tax titles disclaimed 1946:			
Taxes 1936	$ 3.70		
Taxes 1937	4.50		
Taxes 1938	4.00		
Taxes 1939	19.30		
Taxes 1940	19.00		
Taxes 1941	18.80		
Taxes 1942	18.80		
Taxes 1943	17.50		
Taxes 1944	16.70		
Taxes 1945	16.70		
Interest and costs	36.51		
		175.51	
Balance Oct. 26, 1946		3,048.50	
			4,076.79

Tax Possessions

Balance May 27, 1945	$ 233.53		
Tax titles foreclosed 1945	639.38		
		$	872.91
Payments to treasurer 1945	$ 10.00		
Book value in excess of sale price of tax possessions, 1945	3.66		
Balance Dec. 31, 1945	859.25		
			872.91
Balance Jan. 1, 1946		$	859.25
Payments to treasurer 1946	$ 70.00		
Book value in excess of sale price of tax possessions, 1946	210.97		
Balance Oct. 26, 1946	578.28		
			859.25

Town Clerk, Dog Licenses

Licenses issued Jan. 1 to Oct. 26, 1946:			
Male	146 @ $2.00	$ 292.00	
Spayed female	22 @ $2.00	44.00	
Female	26 @ $5.00	130.00	
Kennel	10 @ $10.00	100.00	
			$ 566.00
Payments to treasurer 1946		$ 525.20	
Fees retained 1946		40.80	
			566.00

Town Clerk, Sporting Licenses

Licenses issued Jan. 1 to Oct. 28, 1946:				
Series 1, Fishing	28 @ $2.00	$ 56.00		
Series 2, Hunting	80 @ 2.00	160.00		
Series 3, Sporting	32 @ 3.25	104.00		
Series 4, Minor's	6 @ 1.25	7.50		
Series 5, Trapping	1 @ 2.25	2.25		
Series 6, Trapping	3 @ 5.25	15.75		
Series 12, Duplicate	1 @ .50	.50		
			$	346.00
Payments to Div. of Fisheries and Game, 1946		$ 217.25		
Fees retained 1946		37.50		
Cash on hand Oct. 26, 1946, verified		91.25		
				346.00

Miscellaneous

Collections 1946	$	12.00
Payments to treasurer 1946		12.00

Selectmen's Licenses and Permits

Licenses and permits issued May 27 to Dec. 31, 1945:			
Automobile Dealer	$ 5.00		
Gasoline	8.00		
Liquor	16.00		
Pasteurization	10.00		
Slaughtering	1.00		
Sunday	2.00		
		$	42.00
Payments to treasurer, 1945			42.00
Licenses and permits issued Jan. 1 to Oct. 26, 1946:			
Automobile dealer	$ 5.00		
Gasoline	4.00		
Junk	5.00		
Liquor	412.00		
Oleomargarine	.50		
Slaughtering	1.00		
Sunday	8.00		
		$	435.50
Payments to treasurer, 1946			435.50

Sealer of Weights and Measures

Cash balance May 27, 1945	$ .10		
Fees May 27 to Dec. 31, 1945	9.60		
		$	9.70

Cash balance Dec. 31, 1945			9.70
Cash balance Jan. 1, 1946	$	9.70	
Fees Jan. 1 to Oct. 26, 1946		7.60	
			17.30
Payments to treasurer 1946	$	9.70	
Cash on hand Oct. 26, 1946, verified		7.60	
			17.30

Selectmen, Accounts Receivable

Charges, 1945	$	60.26
Payments to treasurer 1945		60.26

Police Department, Accounts Receivable

Charges, 1945	$	280.00
Payments to treasurer, 1945		280.00

Police Department, Pistol Permits

Permits issued, May 27 to Dec. 31, 1945	$	2.00
Payments to treasurer, 1945		2.00
Permits issued, Jan. 1 to Oct. 26, 1946	$	4.50
Payments to treasurer, 1946		4.50

Slaughtering Fees, Accounts Receivable

Charges May 27 to Dec. 31, 1945			$	467.00
Payments to treasurer 1945	$	301.00		
Outstanding Dec. 31, 1945		166.00		
				467.00
Outstanding Jan. 1, 1946	$	166.00		
Charges Jan. 1 to Oct. 26, 1946		439.00		
			$	605.00
Payments to treasurer 1946	$	239.00		
Outstanding Oct. 26, 1946		366.00		
				605.00

Public Welfare Department

Temporary Aid — Accounts Receivable

Outstanding May 27, 1945			$	651.89
Payments to treasurer 1945				651.89
Charges Jan. 1 to Oct. 26, 1946			$	863.55
Payments to treasurer 1946	$	688.55		
Outstanding Oct. 26, 1946		175.00		
				863.55

Aid to Dependent Children — Accounts Receivable

Charges May 27 to Dec. 31, 1945	$ 518.83
Payments to treasurer 1945	518.83
Charges Jan. 1 to Oct. 26, 1946	$ 385.85
Payments to treasurer 1946	385.85

Old Age Assistance — Accounts Receivable

Outstanding May 27, 1945	$ 62.44	
Charges May 27 to Dec. 31, 1945	6,977.07	
		$ 7,039.51
Payments to treasurer 1945		7,039.51
Charges Jan. 1 to Oct. 26, 1946		$ 5,941.15
Payments to treasurer 1946		5,941.15

Giles Leach Investment Fund

	Savings Deposits	Total
On hand May 27, 1945	$ 1,807.84	$ 1,807.84
On hand Dec. 31, 1945	1,825.91	1,825.91
On hand Oct. 26, 1946	1,862.60	1,862.60

Receipts

	1945
Income	$ 18.07
	1946
Income	$ 36.69

Payments

	1945
Added to savings deposits	$ 18.07
	1946
Added to savings deposits	36.69

Edwin H. Allen Cemetery Fund

	Savings Deposits	Total
On hand May 27, 1945	$ 1,137.33	1,137.33
On hand Dec. 31, 1945	1,078.50	1,078.50
On hand Oct. 26, 1946	1,100.28	1,100.28

Receipts

	1945
Withdrawn from savings deposits	$ 58.83
Income	11.37
	$ 70.20
	1946
Income	$ 21.78

Payments

	1945
Transferred to town	$ 70.20
	$ 70.20
	1946
Added to savings deposits	$ 21.78

Cemetery Perpetual Care Funds

	Savings Deposits	Total
On hand May 27, 1945	$ 5,166.36	$ 5,166.36
On hand Dec. 31, 1945	5,136.36	5,136.36
On hand Oct. 26, 1946	5,213.52	5,213.52

Receipts

	1945
Withdrawn from savings deposits	$ 30.00
Income	37.50
	$ 67.50

Payments

	1945
Income	$ 77.16
	1946
Transferred to town	$ 67.50
	$ 67.50
	1946
Added to savings deposits	$ 77.16

Post-War Rehabilitation Fund

	Cash	Securities Redemption Value	Total
On hand May 27, 1945	$ 10,000.00		$ 10,000.00
On hand Dec. 31, 1945	10.00	$ 9,990.00	10,000.00
On hand Oct. 26, 1946	10.00	10,017.00	10,027.00

Receipts

	1945
Cash in general treasury May 27, 1945	$ 10,000.00
	$ 10,000.00

	1946
Income accrued	$ 27.00
Cash in general treasury, Jan. 1, 1946	10.00
	$ 37.00

Payments

	1945
Securities purchased	$ 9,990.00
Cash in general treasury, Dec. 31, 1945	10.00
	$ 10,000.00

	1946
Increase in redemption value of securities by income accrued	$ 27.00
Cash in general treasury, Oct. 26, 1946	10.00
	$ 37.00

TOWN OF BERKLEY, BALANCE SHEET — OCTOBER 26, 1946

GENERAL ACCOUNTS

Assets

Cash		$ 19,293.69
Collector's Petty Cash		50.00
Accounts Receivable:		
Taxes:		
Levy of 1944:		
Poll	$ 4.00	
Personal Property	86.33	
Levy of 1945:		
Poll	8.00	
Personal Property	626.61	
Real Estate	2,597.57	
Levy of 1946:		
Poll	294.00	
Personal Property	1,464.15	
Real Estate	31,966.96	
		37,047.62
Motor Vehicle Excise Taxes:		
Levy of 1944	$ 2.00	
Levy of 1945	59.89	
Levy of 1946	327.75	
		389.64
Moth Assessments:		
Levy of 1945	$ 5.00	
Levy of 1946	112.00	
		117.00

Liabilities and Reserves

Temporary Loan:		
In Anticipation of Revenue 1946		$ 10,000.00
Federal Withholding Taxes		98.23
Proceeds of Dog Licenses		397.00
Tailings		164.84
Post-War Rehabilitation Fund—		
Principal for Investment		10.00
Road Machinery Fund		50.30
State Assessments:		
Parks and Reservations	$ 41.15	
Audit of Municipal Accounts	479.82	
		520.97
Cemetery Sale of Lots Fund		82.00
Federal Grants:		
Aid to Dependent Children:		
Administration	$ 5.34	
Aid	61.92	
Old Age Assistance:		
Administration	44.25	
Aid	1,337.06	
		1,448.57
Old Age Assistance Recovery		132.00
Unexpended Appropriation Balances		34,876.28
Reserve Fund—Overlay Surplus		2,514.15
Overlays Reserved for Abatements of Taxes:		
Levy of 1944	$ 90.33	

Departmental:		
Slaughtering Fees	$ 366.00	
Public Welfare	75.00	
		541.00
Tax Titles		3,048.50
Tax Possessions		578.28
Aid to Highways:		
State:		
Chapter 81	$ 4,069.00	
Chapter 90	21,000.00	
County:		
Chapter 90	8,000.00	
		33,069.00
County Tax—Underestimate 1946		50.69
Estimated Receipts, to be collected		12,568.29
		$106,753.71

Levy of 1945	1,087.63	
Levy of 1946	1,638.24	
		2,816.20
Revenue Reserved Until Collected:		
Motor Vehicle Excise Tax		$ 389.64
Special Assessments	117.00	
Departmental	541.00	
Tax Title and Tax Possession	3,626.78	
Aid to Highways	33,069.00	
		37,743.42
Surplus Revenue		15,899.75
		$106,753.71

Trust and Investment Accounts

Trust and Investment Funds, Cash and Securities	$ 18,193.40	Giles Leach Investment Fund	$ 1,862.60
		Edwin H. Allen Cemetery Fund	1,100.28
		Cemetery Perpetual Care Funds	5,213.52
		Post-War Rehabilitation Fund	10,017.00
	$ 18,193.40		$ 18,193.40

Attest:
FRANCIS F. G. ANDREWS,
Town Clerk

ASSESSORS REPORT FOR 1946

Value of assessed personal estate	$118,261.00
Buildings excluding land	552,410.00
Land excluding buildings	258,930.00
	$929,541.00

Number of horses assessed	48
Number of cows assessed	307
Number of cattle assessed other than cows	58
Number of swine assessed	224
Number of sheep assessed	27
Number of fowl assessed	15,075
Number of dwelling houses assessed	325
Number of acres of land assessed	9,939
Number of polls assessed	395
Rate per thousand	39.40

Taxes for State, County, City or Town Purposes, including Overlays:

Personal Estate	$ 4,657.12
Real Estate	31,966.80
Polls	790.00

MILTON A. BABBITT,
ANTHONY SYLVIA,
NORMAN E. WHITTAKER,
Assessors of Berkley.

TAX LIST FOR 1946

	Personal	Real	Moth	Tax
Adams, Vernon	$	$ 11.82	$	$ 11.82
Adams, William		74.86		74.86
Allen, John M.		106.38		106.38
Allen, John M.		2.76		2.76
Allen, John M.		11.82		11.82
Ames, Frank and Ruth		92.59		92.59
Ames, John and Elijah		78.80		78.80
Anderson, Percy and Helen	69.94	146.77	5.00	221.71
Andrews, Agnes		43.93	3.00	46.93
Andrews, Agnes		15.17		15.17
Andrews, Agnes		1.97		1.97
Andrews, Francis and Julia		104.44		102.44
Anthony, Myra D.		39.40		39.40
Anthony, Myra D. and others		5.12		5.12
Anthony, Myra D. and others		1.97		1.97
Anthony, Myra D. and others		1.58		1.58
Anthony, Myra D. and others		5.91		5.91
Anthony, Myra D. and others		1.97		1.97
Anthony, Myra D. and others		5.91		5.91
Anthony, Myra D. and others		7.88		7.88
Anthony, Myra D. and others		1.38		1.38
Anthony, Myra D. and others		1.97		1.97
Anthony, William R. and Edith R.		646.16		646.16
Anthony, William R. and Edith R.		31.52		31.52
Anthony, William R. and Edith R.		32.31		32.31
Aguas, Maria E. D. and Joan E. D. Aguas and Antonia M. D. Aguas		130.02		130.02
Arnold, Stanley and Evelyn		114.26		114.26
Arnold, Stanley and Evelyn		.39		.39
Ashley, Blanche M.		39.40		39.40
Ashley, Clinton N.		7.88		7.88
Ashley, Harold and Ruth		21.67		21.67
Ashley, Herbert M.	12.81	10.24		23.05
Ashley, Herbert and Clara		105.99		105.99
Ashley, Herbert and Clara		1.97		1.97
Ashley, Herbert and Clara		6.30		6.30
Ashley, Mabel and Leroy		95.55		95.55
Ashley, Mabel and Leroy		1.18		1.18
Ashley, Lillian		107.37		107.37
Ashley, Verna R. and Edith I. Whitman		33.49		33.49

	Personal	Real	Moth	Tax
Ashley, Walter M.	3.94			3.94
Aspinall, Herbert	26.60	57.13		83.73
Aspinall, Herbert		26.79		26.79
Auruda, Henry and Agnes		1.97		1.97
Auruda, Henry and Agnes		1.18		1.18
Auruda, Henry and Agnes		5.91		9.91
Babbitt, C. Dexter		6.51		6.51
Babbitt, George R.	25.41	160.56		185.97
Babbitt, Joseph H.	5.91	163.51		169.42
Babbitt, Marion L.		173.36		173.36
Babbitt, Marion L.		13.79		13.79
Babbitt, Lois		3.94		3.94
Babbitt, Lois		7.68		7.68
Babbitt, Lois		.39		.39
Babbitt, Louise		2.96		2.96
Babbitt, Milton A.		3.94		3.94
Babbitt, Richard	5.91			5.91
Babbitt, Russell	27.58	74.86		102.44
Babbitt, Rollin		210.79		210.79
Babbitt, Rollin		.99		.99
Babbitt, Rollin		1.58		1.58
Babbitt, Rollin H.		1.97		1.97
Babbitt, Rollin H.		3.94		3.94
Babbitt, Rollin H.		.59		.59
Babbitt, Ruth O.		88.65		88.65
Babbitt, Ruth O.		1.97		1.97
Babbitt, J. P.		30.54		30.54
Babbitt, J. P.		47.28		47.28
Babbitt, William		35.46		35.46
Baker, Arthur		181.24		181.24
Baldwin, Percy and Mabel		96.53		96.53
Barrow, John W.	31.52	327.61		359.13
Barrow, Lawrence		71.91		71.91
Barrow, Mary		31.52		31.52
Barboza, Manuel and Antinette		96.14		96.14
Barboza, Manuel and Antinette		3.94		3.94
Barboza, Manuel	1.58	17.73		19.31
Barker, Merle T.		149.72		149.72
Barton, Jacob and Cora	2.96	50.24		53.20
Bassett, Albert		19.70		19.70
Bassett, Arthur		3.55		3.55
Bay State Beagle Club Inc.		148.14		148.14

Bettencourt, Gil and Clara	1.77	66.98		68.75
Bettencourt, Marion	2.96	59.89		62.85
Bindon, Albert and Sarah		34.87		34.87
Bindon, Albert and Sarah	1.97	89.44		91.41
Bissett, Florence		187.94	3.00	190.94
Blanchette, Hervey and Lena	49.25	158.59	2.00	209.84
Boruk, Michael		5.91		5.91
Borden, Howard C.		1.97		1.97
Boyce, Enoch		9.27		9.27
Braese, Thomas and Mary		104.41		104.41
Brailey, Elsie		40.78		40.78
Brailey, Elsie		10.24		10.24
Brailey, Ernest and Harriett		21.67		21.67
Brennan, Edward and Alice		196.22		196.22
Briggs, Adelbert A.		41.37		41.37
Briggs, Adelbert A.		1.97		1.97
Brightman, Iva		21.67		21.67
Brightman, Iva		3.15		3.15
Brightman, Iva	64.22	157.60		221.82
Brightman, John		1.38		1.38
Brown, Charles and Victoria	63.04	100.47		163.51
Brown, Marion and Lily Nyboe		5.91		5.91
Burt, Alexander		3.95		3.95
Blouin, Leo W.		1.97		1.97
Barton, Jacob		3.94		3.94
Bumpus, Ira and Doris A.	105.79	195.03		300.82
Bumpus, Ira and Doris A.		13.79		13.79
Bumpus, Ira and Doris A.		.39		.39
Bumpus, Ira and Doris A.		1.18		1.18
Bumpus, Ira and Doris A.		21.67		21.67
Cabral, Emanuel		42.15		42.15
Cady, Evelyn and Charles		76.83		76.83
Cambra, Anthony and Mary	8.27	76.83		85.10
Card, Edward and Inez		27.58		27.58
Card, George A.		1.97		1.97
Chace, Ervine and L. D. Hall		110.32	2.00	112.32
Chace, Ervine and L. D. Hall		.99		.99
Chace, Ervine and L. D. Hall		.99		.99
Chace, Ervine and L. D. Hall		.79		.79
Chace, Ervine and L. D. Hall		9.85		9.85
Chace, Ervine A.		.79		.79
Caswell, Carrie		200.16		200.16
Chamberlain, Elmer B.		27.58		27.58
Church, M. E.		8.27		8.27

	Personal	Real	Moth	Tax
Churchill, Alice and others		53.19		53.19
Churchill, Alice and others		25.61		25.61
Churchill, L. P. and Co.,		183.81		183.81
Clark, Harry C.		70.53		70.53
Clark, Pearl V.		4.93		4.93
Clark, Pearl V.		18.72		18.72
Clark, Clarence H.		3.94		3.94
Clark, P. J.		12.21		12.21
Clegg, Damon	42.36	201.93		244.29
Colpitt, E. Roy		2.96		2.96
Colpitts, Norman M.		113.28		113.28
Conant, Edward W.		153.66		153.66
Conant, Eva		3.94		3.94
Conant, Helen S.		27.56		27.56
Comerford, Richard and Florence A.	13.79	98.50		112.29
Comerford, Richard and Florence A.		.39		.39
Conaty, Emma		21.67		21.67
Conaty, Robert		16.75		16.75
Coombs, Frank E.		5.91		5.91
Cochrane, Ralph and Laura		86.68		86.68
Coreio, John		2.56		2.56
Correia, Manuel		53.19		53.19
Cooper, Joseph	15.76	264.97		280.73
Cooper, Joseph		25.61		25.61
Costa, Antone and Nellie	5.91	48.27		54.18
Costa, Manuel	4.93			4.93
Coulombe, Frank		51.22		51.22
Courcy, Ernest R. and Mildred A.		42.36		42.36
Cox, William		47.28		47.28
Cox, William		2.36		2.36
Craw, Willis		74.86		74.86
Craw, Willis		11.82		11.82
Craw, Willis		3.94		3.94
Craw, Willis		2.76		2.76
Crosby, John and Cecily		27.58		27.58
Crowingshield, E. A.		4.73		4.73
Cuddon, Owen F.		7.88		7.88
Cummings, George S.		117.22	2.00	119.22
Cummings, George S.		2.96		2.96
Cummings, L. Clyde	2.96	43.34		46.30
Cummings, L. Clyde		2.96		2.96

	Personal	Real	Moth	Tax
Cummings, Mary E. T.		5.91		5.91
Cummings, Mary E. T.		8.87		8.87
Cummings, Mary E. T.		3.15		3.15
Cushing, Mary		2.96		2.96
Crimlisk, George	16.55			16.55
Cushman, Beulah		34.48		34.48
Cushman, Beulah		3.94		3.94
Cushman, Beulah		1.97		1.97
Cushman, Beulah		15.76		15.76
Cushman, Beulah		1.97		1.97
Cushman, Don A.		.39		.39
Cybulski, Alex		55.16		55.16
Davis, Arthur		58.90		58.90
Davis, Susan	5.32	65.01		70.33
Dary, Flora		2.36		2.36
Dean, Edmund P.		153.66	5.00	158.66
Dean, Edmund P.		7.88		7.88
Dean, Edmund P.		1.38		1.38
Dean, David B.		23.64		23.64
Dean, Lawrence		3.94		3.94
Dean, Theordore		3.94		3.94
DeCosta, Melvin and Betsy		78.80		78.80
Delano, Charles		1.97		1.97
Delano, Florence		55.16		55.16
Delabarre, Edmund B.		1.97		1.97
DeMoranville, William		9.85		9.85
DeMoura, Antone and Margaret		88.65		88.65
Dillingham, James		247.24	10.00	257.24
Dillingham, James		23.64		23.64
Dillingham, James		.79		.79
Dillingham, James		7.88		7.88
Dillingham, John and others		88.65		88.65
Dillingham, John and others		.39		.39
Dillingham, John and Ella		43.34		43.34
Dillingham, John and Ella		3.94		3.94
Dillingham, John	64.42			64.42
Denson, Ernest		3.94		3.94
Doel, William K.		31.52		31.52
Doherty, William J. and Louise E.		7.88		7.88
Dow, Stephan		208.82		208.82
Drake, Carolyn		2.96		2.96
Dulak, Sophie		88.26	5.00	93.26
Dulak, Kazimier		15.76		15.76

	Personal	Real	Moth	Tax
Dulak, Kazimier	8.27			8.27
Dumber, Helen		1.97		1.97
Dutra, Manuel, Jr. and Alice		7.88		7.88
Dunn, Margarett		41.37		41.37
DeArruda, Manuel F. Jr. and Willetta H.		1.97		1.97
Eaton, William		18.72		18.72
Eastern Grain Co.		39.40		39.40
Edwards, Anna		77.80		77.80
Edwards, Anna		7.88		7.88
Ellsworth, Charles and Azelda	12.21	133.96		146.17
Faria, Manuel and Virginia	9.06	89.64	4.00	102.70
Farmer, Walton W.		70.92		70.92
Federal Land Bank		212.76		212.76
Federal Farm Morg. Corp.		240.35		240.35
Fernandes, Joseph		11.82		11.82
Fernandes, Joseph	16.75			16.75
Faria, Joseph	9.65			9.65
Fernandes, Joseph and Mary		33.49		33.49
Fernandes, Manuel and Mary		45.31		45.31
Fernandes, Manuel and Mary		4.93		4.93
Fernandes, Manuel Jr. and Dorothy		28.57		28.57
Fernandes, Virginia		110.32	5.00	115.32
Fernandes, Joseph and Virginia		12.81		12.81
Fernandes, Joseph and Virginia		1.18		1.18
Finglass, Mary		13.79		13.79
Flint, Fred E.		6.90		6.90
Flint, Fred E.		78.80		78.80
Flint, Robert C.	16.55		2.00	18.55
Flint, Herbert and Mary		13.79		13.79
Flint, Herbert and Mary		5.91		5.91
Flint, John K.		42.36		42.36
Fournier, Francis and Marietta	56.74	133.17		189.91
Fournier, Francis and Marietta		2.36		2.36
Fournier, Francis and Marietta		35.46		35.46
Frazier, Roger and Dorothy L.	27.58	189.12		216.70
French, Isaac		59.10		59.10
Freeman, Joseph O. and Lillian	29.75	61.07	1.00	91.82
Freeman, Joseph O. and Lillian		1.97		1.97
Frizzado, John and Olive	2.96	62.06	2.00	67.02
Frizzado, Manuel and Virginia	11.23	119.20		130.43
Furtado, Frank and Madeline	5.91	47.67		53.58

	Personal	Real	Moth	Tax
Furtado, Joseph		82.74		82.74
Furtado, Joseph and Esther M.		72.89		72.89
Gaffney, Harry J.		128.25		128.25
Gaffney, Harry and Juliett E.		51.22		51.22
Garcia, Manuel		149.72		149.72
Gegenhumer, William C.		15.76		15.76
Gilson, Forrest and Margarett		26.60		26.60
Goddu, Arthur and Josephine		3.94		3.94
Goddu, Albert and Olivia		118.20		118.20
Goodwin, Effie W.		155.63		155.63
Goodwin, John	35.46			35.46
Grace, Joseph and George Crimlisk		80.77		80.77
Goff, Henry and Eugenie		94.56		94.56
Gracia, Anthony	10.84	98.50		109.44
Gouveia, Syril and Christina		73.88		73.88
Guertin, Gerald and Lylah		41.37		41.37
Hadro, John and Mary	2.96	60.09	2.00	65.05
Hadro, John and Mary		3.94		3.94
Haines, Fannie		117.22	3.00	120.22
Hakajavi, Maria		166.66	5.00	171.66
Hall, Joseph C.		11.82		11.82
Hall, L. Lewis	3.94			3.94
Hall, Lydia D.		11.22		11.22
Hall, William F.		59.10		59.10
Hanson, Oscar		3.94		3.94
Hampston, Ruth N.	39.40			39.40
Harris, Frank and Winfred		1.97		1.97
Harris, Charles and Ruth		25.61		25.61
Harris, Ralph		3.94		3.94
Harris, Emma		18.12		18.12
Harriman, and William King		1.97		1.97
Hart, Enos and Fred Austin		17.73		17.73
Hart, Leonore		2.96		2.96
Hart, John		61.84		61.84
Haskell, Allen A.		40.98		40.98
Haskins, Alice A.		76.83		76.83
Haskins, Henry H.		41.37		41.37
Haskins, John T.		231.88		231.88
Haskins, Mary E.	7.88	71.91		79.79
Hatch, George and Allen		131.01		131.01
Hathaway, Levi		1.18		1.18
Hathaway,, Wilfred		39.60		39.60

	Personal	Real	Moth	Tax
Hathaway, John N.	22.66			22.66
Hathaway, Edward and Madeline		156.62		156.62
Hathaway, Edward and Madeline		5.12		5.12
Hathaway, Susan		51.22		51.22
Hemmingway, C. W.		3.94		3.94
Hill, Fred and W. F. Harrington		7.68		7.68
Hoard, Rhoda		51.22		51.22
Hoard, Rhoda		24.23		24.23
Hoard, Rhoda		120.17		120.17
Hoard, Rhoda		88.65		88.65
Holmes, Nathan	11.82			11.82
Holmes, Warren A.	19.31	80.77		100.08
Horbacy, Antone		2.96		2.96
Houtzager, Marcus and Olga	3.94	116.23	5.00	125.17
Howland, Jessie and Ruth		88.65		88.65
Howland, Robert		143.81		148.81
Hoxie, David		67.97		67.97
Hoxie, David		1.18		1.18
Hoxie, David		.39		.39
Hoxie, David		.79		.79
Howard, Charles M.		22.66		22.66
Huntley, Roy M.		75.25		75.25
Huntley, Bertha		1.97		1.97
Hyde, Ralph and Ruth	105.00	263.98		368.98
Ide, Warren and Ruth	115.64	335.89		451.53
Ide, Warren M. and Mary E.	7.88	122.14		130.02
Jackson, Emma		131.79		131.79
Jackson, Emma		1.58		1.58
Jackson, Emma		.20		.20
Jackson, Emma and Ruth Avery		72.89		72.89
Jackson, Emma and Ruth Avery		.39		.39
Jackson, Emma and Ruth Avery		.99		.99
Jackson, Emma and Ruth Avery		21.67		21.67
Jack, William		70.92		70.92
Jack, William		7.88		7.88
Jack, Beatrice	2.96			2.96
Jenkins, Burton P.		2.36		2.36
Johnson, Agnes M.		3.94		3.94
Jones, Benjamin O.		137.90		137.90
Jones, Sybel	9.46	15.76		25.22
Kaye, Joseph and Mary		106.38		106.38
Kelsey, Andrew H.		56.74		56.74
LaFrance, Hilda		74.86		74.86

	Personal	Real	Moth	Tax
Lawrence, Minnie		51.22		51.22
LeBlance, Betty		1.97		1.97
Longton, John and Helen		7.88		7.88
Longton, Mary		35.46		35.46
Longton, Mary		5.12		5.12
Lorenz, Werner and Letha L.		59.10		59.10
Lefaivre, Wilfred and Beatrice M.	10.05	82.74		92.79
Lukes, Stephan		83.73		83.73
Mackintosh, Bentley and Florence R.		76.83		76.83
Macomber, Arthur L.		5.91		5.91
Macomber, Charles H.		39.40		39.40
Macomber, Charles H.		279.74		279.74
Macomber, Charles H.		135.73		135.73
Macomber, Charles H.		19.70		19.70
Macomber, Clifford H.		7.88		7.88
Macomber, Clinton		7.88		7.88
Macomber, Clinton and Hazel	2.36	23.64		26.00
Macomber, Horace		41.37		41.37
Macomber, Horace		18.52		18.52
Makepeace, Josephine		130.02		130.02
Makepeace, Josephine		3.15		3.15
Makepeace, Josephine		7.88		7.88
Mann, Julia		76.83		76.83
Mann, Julia		20.63		20.63
MacQueen, Clifford and Jessie		80.77		80.77
Marquis, Flora		35.46		35.46
Marshall, Mary		48.27	2.00	50.27
Martin, Anthony and Hazel		66.98		66.98
Martin, Manuel	14.79	104.41		119.19
Martin, Manuel		21.67		21.67
Martin, William	2.96	112.29		115.25
Martin, William		5.91		5.91
Martin, William		1.77		1.77
Martin, William		11.82		11.82
Mawhinney, Leroy E.		17.73		17.73
Marshall, Joseph H.	5.91			5.91
Marshall, Joseph	10.24			10.24
Makepeace, Lester	1.97			1.97
Mazzone, Ermenegildo		2.36		2.36
Mazzone, Eugeneio		2.36		2.36
Mazzola, Amelia		124.11		124.11

	Personal	Real	Moth	Tax
Mazzola, Joseph	7.88			7.88
McCabe, Allen and Emily		53.19		53.19
McCall, Luella and Lewis Green		128.05		128.05
McCall, Luella and Lewis Green		7.88		7.88
McCarthy, Callaghan		.79		.79
McCrady, Susie		97.52		97.52
McCrady, James	2.96			2.96
McCrohn, John and Viola		35.46		35.46
McEnaney, Philip and Margarett		112.29		112.29
McKenna, Agnes L.		3.94		3.94
Mechanics, Coop. Bank		66.98		66.98
Melesky, Roman and Amelia		18.72		18.72
Mello, Martin and Mary		1.97		1.97
Milko, Samuel	4.93	88.65	5.00	98.58
Montaup, Electric Co.	1,642.98			1,642.98
Moore, Clara E.		63.04		63.04
Monteiro, Louis and Vineto		39.40		39.40
Moranville, Harold and Lila		22.66		22.66
Moskol, John and Agnes	103.23	74.86	5.00	183.09
Murphy, George B.		38.42		38.42
Murphy, J. and others		7.88		7.88
Murphy, Cornelius		120.17		120.17
Murphy, Cornelieus		3.94		3.94
Murphy, Cornelieus		7.88		7.88
Myricks, Box Factory Inc.		397.94		397.94
Myricks, Community Club		7.88		7.88
Nadeau, Maurice and Dorothy		126.08		126.08
Neeson, James		15.76		15.76
Nelson, Arthur N. and Jennie		67.97		67.97
Nichols, Adelaide		5.32		5.32
N. E. Tel and Tel. Co.	27.58			27.58
Nourse, Ralph and Olive		25.61		25.61
Overlock, Royce and Jessie		25.61		25.61
O'Brien, Fenella		1.58		1.58
Olsson, Eric G.		157.99		157.99
Oakes, Norman and Gladys		81.36		81.36
Palmer, Howard and James Loomis and Henry Sawyer		102.44		102.44
Paige, Jessie		63.04		63.04
Paull, Frederick M.		156.03		156.03
Paull, Mary		9.46		9.46
Paull, Stewart	4.33	76.83		81.16
Parrott, Robert and Sarah		3.94		3.94

	Personal	Real	Moth	Tax
Peirce, Arthur		38.42		38.42
Peirce, Hattie	14.18	86.68		100.86
Pelletier, Benoit	17.53	193.06		210.59
Peneault, Henry J.		55.16		55.16
Perry, Elmer and Helen A.		7.88		7.88
Perry, Francis R.		138.70		138.70
Perry, Francis R.		161.54		161.54
Perry, Huntley and Mabel		177.30		177.30
Peters, John C.		7.88		7.88
Perry, Huntley	6.30			6.30
Perry, Richard		35.46		35.46
Peterson, Irene M. C.		183.02		183.02
Peterson, Charles	5.12			5.12
Phillips, D. Benjamin		94.56		94.56
Philips, Edmund O.		4.93		4.93
Phillips, George A.		2.96		2.96
Pierce, Ethan A.		2.77		2.77
Pierce, Ethan A.		7.88		7.88
Pierce, Phobe		211.18		211.18
Pierce, Phobe		3.94		3.94
Pierce, William C.		57.92		57.92
Pilling, John and Sarah		98.50		98.50
Pittsley, Lydia L.		37.43		37.43
Poole, Clara F.		118.20		118.20
Poole, Gladys L.		86.68		86.68
Poole, Gladys L.		7.88		7.88
Potter, Charles		315.20		315.20
Preston, Wallace		28.37		28.37
Proffitt, Florence B.		15.76		15.76
Proffitt, Florence B.		84.32		84.32
Pysz, Wojciech and Sophie	22.66	112.29		134.95
Raggett, Thomas T.		5.91		5.91
Ratcliff, Albert and William		59.10		59.10
Raymond, Emma		63.04		63.04
Regan, Albert		45.31		45.31
Reed, Frederick and Helen		60.09		60.09
Reed, William V.		57.13		57.13
Remy, Louis P.		48.31		48.31
Reynolds, Wallace L.		12.21		12.21
Reynolds, Wallace L.		29.55		29.55
Reynolds, Wallace L.		66.98		66.98
Rezendes, Joaquin		6.30		6.30
Rezendes, Joaquin		1.58		1.58

	Personal	Real	Moth	Tax
Rines, George and Gladys		82.74	3.00	85.74
Robbins, Arthur E.		56.93		56.93
Robbins, Effie		17.73		17.73
Rodueques, Maria		80.77		80.77
Roberston, C. Stewart and Elizabeth S.		.99		.99
Rogers, David		11.23		11.23
Rogers, Harold H.		29.55		29.55
Roman, Barney	75.06	277.77		352.83
Roper, Manuel		23.84		23.84
Rose, Clara		103.43		103.43
Rose, Clara		.59		.59
Rose, Clara		9.85		9.85
Rose, Clara		5.91		5.91
Rose, Clara		9.85		9.85
Rose, Clara		2.17		2.17
Rose, Clara		1.58		1.58
Rose, Benjamin and Harold Rose		31.52		31.52
Rose, Benjamin and Harold Rose		1.97		1.97
Rose, Frank	2.96	69.94		72.94
Rogers, William	.79			.79
Rose, Mary		1.97		1.97
Rose, Manuel	4.93	15.76		20.69
Rose, Manuel		51.22		51.22
Rose, Manuel F.		3.94		3.94
Rose, Zona P.		58.12	5.00	63.12
Rose, Joseph D.	4.14			4.14
Rose, Manuel G.		33.49		33.49
Rose, Richard and Amelia		58.71		58.71
Rose, Antone		118.20		118.20
Rylands, William and Dorothy	1.38	79.79		81.17
Rose, Mary		25.80		25.80
Sanborn, Watson		3.94		3.94
Sandlin, Lester and Isabelle	2.96	61.07	1.00	65.03
Seeley, George		1.18		1.18
Sellers, Annie		176.91		176.91
Sellers, Freeman	13.79			13.79
Senechal, Julia		59.10	3.00	62.10
Seward, Leland and Annie		36.45		36.45
Schievinski, Geveviese		185.18		185.18
Shepard, William R.	23.64	92.59		208.87
Shepard, William R.		5.12		5.12
Shepard, William R.		3.74		3.74
Shaw, Charles and Bertha	13.79	146.77		160.56

	Personal	Real	Moth	Tax
Sherman, Hannah		112.29		112.29
Short, Ira		35.85		35.85
Shippie, Martin and John Johnston		17.73		17.73
Shell Oil Co.	397.78			397.78
Schievinski, Mary	5.91			5.91
Silva, Frank and Mary		62.06	4.00	66.06
Silvan, Eino and Margaret		95.58		95.58
Silvia, Joseph		1.97		1.97
Silvia, Julia		36.45		36.45
Silvia, Mrs. Manuel		7.88		7.88
Slocum, Estella		59.10		59.10
Smith, Arthur		45.31		45.31
Smith, Kendell and Mary	3.94	14.97		18.91
Smith, Kendell and Mary		3.94		3.94
Smith, Merle and Blanche	15.06	33.69		48.75
Smith, Manuel and Mary		24.63		24.63
Smith, Manuel F. and Jennie M.		22.66		22.66
Sylvester, Thomas	11.82			11.82
Smith, Manuel F.	2.96			2.96
Smith, Frederick and others		1.97		1.97
Smith, John		43.34		43.34
Society of the Congregational		44.33		44.33
Soper, George O.		3.94		3.94
Souto, Mary		170.01		170.01
Sherman, Alfred W.	1.77			1.77
Souza, Maria C.		57.13		57.13
Souza, Emelinda and Arnold Silvan		46.89		46.89
Souza, Marion		1.97		1.97
Stanley, Richard		9.85		9.85
Staples, Calvin P.	9.85	6.90		16.75
Staples, Calvin P.		7.09		7.09
Staples, Fannie		228.52		228.52
Staples, Percival		.39		.39
Staples, Sumner		39.40		39.40
Stedman, George A.		98.50		98.50
Stetson, George W.		55.16		55.16
Stetson, George W.		39.40		39.40
Stetson, Merle		23.25		23.25
Stiles and Hart Brick Co.		149.72		149.72
Storey, Annie		137.90		137.90
Swift, Lawrence B.	5.91	.59		6.50
Sykes, Mary		1.97		1.97
Sylvester, Thomas and Helen		103.43		103.43
Sylvester, Jacoppino F.		27.58		27.58
Sylvester, Thomas and Helen		1.97		1.97

	Personal	Real	Moth	Tax
Sylvia, Anthony	7.88	102.44		110.32
Sullivan, Austin		219.46		219.46
Sullivan, Austin		7.88		7.88
Sullivan, Austin	122.14	374.10		496.24
Sylvia, Irene	.99			.99
Swatz, Beatrice W.		24.63		24.63
Taylor, Susie E.		32.31		32.31
Talbot, Allen		57.13		57.13
Tavares, Antonia C.		78.80		78.80
Tavares, Joseph C.	9.46	125.49		134.95
Taunton Gas Co.	59.10			59.10
Tavares, Antonia C.		15.37		15.37
Templeton, Garland and Olive		38.62		38.62
Templeton, Olive F.		27.58		27.58
Templeton, Olive F.		21.67		21.67
Tew, Frank		.79		.79
Thurston, Allen H.		11.82		11.82
Thornton, J. Felix		5.91		5.91
Tirrell, Annie S. D.		1.97		1.97
Tolly, E. and L. Thompkins		25.61		25.61
Trenouth, Frances		118.20	2.00	120.20
Trenouth, Frances		1.97		1.97
Trefy, George and Ruth		11.82		11.82
Triguario, Francisco		5.32		5.32
Trond, Charles		14.78		14.78
Trond, Stanley and Doris H.	5.91	112.29	5.00	123.20
Trond, Stanley and Doris H.		35.46		35.46
Trizcinski, Joseph J. Jr.	6.11	130.61		136.72
Turcott, George H.		81.36		81.36
Townley, Alfred Jr.	69.94			69.94
Van Hyfte, Gaston E. and Elizabeth		92.59	5.00	97.59
Van Hyfte, Gaston E. and Elizabeth		28.37		28.37
Vera, Joseph		39.40		38.40
Victurine, Joseph		59.10		59.10
Victurine, Joseph		13.79		13.79
Victurine, Joseph and Clara	80.77	75.76		155.63
Victurine, Joseph and Clara		36.45		36.45
Victurine, Joseph and Clara		5.91		5.91
Victurine, Joseph and Clara		4.93		4.93
Vickery, Alice W.		29.55		29.55
Walker, Alton P.		.99		.99
Walker, Gertrude M.		1.97		1.97
Washburn, Vivian E.		66.00		66.00

	Personal	Real	Moth	Tax
Washburn, Forrest	17.34			17.34
Weir Coop. Bank		1.97		1.79
Westgate, Daniel L.		30.73		30.73
Westgate, S. Erford		13.79		13.79
Westgate, Willard F.		53.19		53.19
Western Union Tel. Co.,	92.59			92.59
White, Caleb		3.94		3.94
White, Carrie L. B.		82.74		82.74
White, Carrie L. B.		3.94		3.94
White, George E.		5.91		5.91
White, Joseph		85.70		85.70
White, Joseph		5.91		5.91
White, Joseph		10.24		10.24
White, Louis and Lillian		181.24		181.24
White, Raymond A.		118.20		118.20
White, Stewart and Carrie G.	3.74	66.98		70.72
White, Perley	1.97			1.97
Whittaker, Edward E.		.79		.79
Whittaker, Linneus C.		93.77		93.77
Whittaker, Linneus C.		4.93		4.93
Whittaker, Linneus C.		.99		.99
Whittaker, Linneus C.		3.94		3.94
Whittaker, Linneus C.		2.96		2.96
Whittaker, Lucy M.		55.16		55.16
Whittaker, Norman E.		82.74		82.74
Whittaker, Arlene C.	3.94			3.94
Williams, Florence N.		34.48		34.48
Williams, Hattie P.		13.02		13.02
Williams, Mary A.		41.34		41.34
Wilson, John and Pauline		202.91		202.91
Wilson, George L.		43.34		43.34
Winchoba, Charlotte		89.64	3.00	92.64
Winchoba, Mary		38.22		38.22
Winchoba, Walter	60.28	79.59		139.87
Winchoba, Walter and Mary M.		22.66		22.66
Winchoba, Walter and Mary M.		2.76		2.76
Winchoba, Walter and Mary M.		1.97		1.97
Winslow, Lena B.		186.76		186.76
Wood, Bertha		17.73		17.73
Wood, Wallace and Jeanne	12.81	183.21		196.02
Yurgutis, Adam		17.73		17.73
Yurgutis, Adam S.		9.85		9.85
Yurgutis, Adam S.		15.76		15.76
Zrebrec, Martin and Frances	3.74	76.83	3.00	83.57

POLL TAX

Adams, George E. Jr.	$2.00	Bassett, Arthur	2.00
Adams, George E.	2.00	Bettencourt, Gil	2.00
Adams, Vernon	2.00	Bindon, Albert	2.00
Adams, William L.	2.00	Bindon, Albert W. J.	2.00
Adams, William L., Jr.	2.00	Bindon, William	2.00
Allen, John	2.00	Blanchette, Hervey	2.00
Alonso, Manuel G.	2.00	Braise, George H.	2.00
Ames, Elijh	2.00	Braise, Thomas	2.00
Ames, Frank	2.00	Brailey, James A.	2.00
Ames, John	2.00	Brailey, Ernest	2.00
Ameral Manuel	2.00	Braizer, Elmer	2.00
Anderson, Percy	2.00	Briggs, Adelbert	2.00
Andrews, Francis F. G.	2.00	Briggs, Alvin	2.00
Andrews Orton G.	2.00	Briggs, Merton	2.00
Andrews, O. Vincent	2.00	Brightman, John	2.00
Andrews, Robert D.	2.00	Brown, Charles A.	2.00
Anthony, Ralph	2.00	Bronco, Manuel M.	2.00
Arnold, Stanley	2.00	Burk, Micheal	2.00
Ashley, Charles	2.00	Bumpus, Ira	2.00
Ashley, Clinton	2.00	Burt, William	2.00
Ashley, Harold	2.00	Burgett, William	2.00
Ashley, Herbert M.	2.00	Butler, George	2.00
Ashley, LeRoy	2.00	Cady, Charles	2.00
Ashley, Lewis W.	2.00	Carroll, Frank W.	2.00
Ashley, Walter C.	2.00	Carr, Francis	2.00
Ashley, Walter M.	2.00	Cambra, Anthony	2.00
Aspinall, Herbert	2.00	Cambra, Anthony Jr.	2.00
Avery, Vincent	2.00	Caswell, George	2.00
Babbitt, George R.	2.00	Chace, Ervine A.	2.00
Babbitt, Joseph	2.00	Chamberlain, Elmer	2.00
Babbitt, Lawrence	2.00	Clarke, Everlon	2.00
Babbitt, Milton	2.00	Clegg, Arthur L.	2.00
Babbitt, Richard	2.00	Clegg, Damon	2.00
Babbitt, Russell	2.00	Cochrane, Ralph	2.00
Baldwin, Percy	2.00	Colpitts Norman M.	2.00
Barrow, John	2.00	Colpitts, Arnold J.	2.00
Barrow, Lawrence	2.00	Colpitt, LeRoy	2.00
Barrow, Thomas	2.00	Combs, Russell	2.00
Barboza, Manuel	2.00	Conant, Edward	2.00
Barton, Isaac	2.00	Conant, Roger	2.00
Barton, Jacob	2.00	Conant, Wendell	2.00

Cooper, Joseph	2.00	Furtado, Frank	2.00
Costa, Antone N.	2.00	Furtado, Gilbert	2.00
Costa, Manuel D.	2.00	Furtado, Joseph	2.00
Cox, William	2.00	Furtado, Joseph Jr.	2.00
Craw, Willis	2.00	Furtado, Warren	2.00
Crimlisk, George E.	2.00	Frizzado, Dennis	2.00
Crimlisk, George E. Jr.	2.00	Gaffney, Harry	2.00
Crimlisk, Russell A.	2.00	Garrity, James	2.00
Cummings, Carlton	2.00	Goodwin, John	2.00
Cummings, L. Clyde	2.00	Goff, Henry	2.00
Cummings, George	2.00	Gouveia, Anthony	2.00
Cummings, LeRoy	2.00	Gouveia, Alfred	2.00
Comerford, Richard	2.00	Gouveia, Manuel	2.00
Dean, Edmund P.	2.00	Gouveia, Syrel	2.00
DeCosta, Melvin	2.00	Gracia, Anthony	2.00
DeMoura, Antone F.	2.00	Grace, Joseph	2.00
Dillingham, John	2.00	Graves, Martin	2.00
Dillingham, John Jr.	2.00	Graves, Maynard	2.00
Dimsey, Frederick	2.00	Green, Ernest	2.00
Dow, Arlon B.	2.00	Guertin, Gerald E.	2.00
Dulack, John J.	2.00	Gutholm, George G.	2.00
Dulack, Kazimiez	2.00	Gutholm, Carl H.	2.00
Duquett, Wilfred M.	2.00	Gracia, Louis R.	2.00
Ellsworth, Charles E.	2.00	Gabriel, Manuel Jr.	2.00
Faria, Joseph G.	2.00	Grace, Edward E.	2.00
Faria, Joseph D.	2.00	Hadro, John	2.00
Faria, Manuel	2.00	Hall, L. Lewis	2.00
Faria, Joseph	2.00	Hall, William	2.00
Faria, Manuel Jr.	2.00	Hall, William H.	2.00
Farmer, Walton	2.00	Hambly, Raymond	2.00
Fernandes, Joseph	2.00	Harrison, Charles	2.00
Fernandes, Joseph Jr.	2.00	Harrison, Charles Jr.	2.00
Fernandes, Manuel P.	2.00	Harrison, David	2.00
Fernandes, Manuel	2.00	Harris, George	2.00
Fernandes, Antone	2.00	Haskell, Allen	2.00
Flint, Ernest R.	2.00	Haskins, Frederick	2.00
Flint, R. Clarence	2.00	Haskins, Henry	2.00
Flint, Frederick	2.00	Haskins, John	2.00
Flint, Herbert J.	2.00	Haskins, William	2.00
Fournier, Francis	2.00	Hatch, Allen	2.00
Frazier, Roger M.	2.00	Hathaway, Norman	2.00
Freeman, Joseph O.	2.00	Hathaway, John	2.00
Frizzado, Manuel	2.00	Hathaway, Edward	2.00
Frizzado, John	2.00	Hayward, Lorenz F.	2.00

Hazzard, Samuel	2.00	Mann, Arthur	2.00
Hefferman, John	2.00	Marshall, Antone	2.00
Holmes, Clifton	2.00	Marshall, Frank	2.00
Holmes, Nathan	2.00	Marshall, Joseph	2.00
Holmes, Warren	2.00	Marshall, Joseph H.	2.00
Houtzager, Marcus	2.00	Marshall, Manuel	2.00
Howard, Charles H.	2.00	Martin, Anthony	2.00
Howard, Robert H.	2.00	Martin, Alfred	2.00
Howland, Robert	2.00	Martin, Manuel	2.00
Hoxie, Ralph	2.00	Martin, Manuel Jr.	2.00
Hunter, Robert	2.00	Martin, Joseph	2.00
Hyde, Ralph	2.00	Martin, William	2.00
Hyde, John J.	2.00	Mattschect, Ernest	2.00
Hoxie, Albert R.	2.00	Mazzola, Faldo	2.00
Ide, Warren L.	2.00	Mazzola, Joseph	2.00
Ide, Warren M.	2.00	Mazzola, Nondino	2.00
Johnston, John	2.00	McCabe, Allen	2.00
Jones, Benjamin O.	2.00	McCrady, James	2.00
Jones, Daniel	2.00	McCrohan, John T. Jr.	2.00
Jones, Edwin	2.00	McCrohan, John T.	2.00
Jones, Edwin Jr.	2.00	McCrohan, James	2.00
Kaye, Gene A.	2.00	Melesky, Roman	2.00
Kaye, Joseph	2.00	Melesky, Stephan	2.00
Kelsey, James	2.00	Melesky, William	2.00
Lawrence, George	2.00	Milko, Samuel	2.00
Lafaivre, Wilfred J. Sr.	2.00	Mitchell, William	2.00
Lefaivre, Wilfred J. Jr	2.00	Moskol, John	2.00
Lawry, Franklin	2.00	Moskol, Paull	2.00
LeCornec, Walter	2.00	Moskoll, Stanley	2.00
LeCornec, Paull	2.00	Murphy, Conelius	2.00
Lippold, Theodore C.	2.00	Murphy, Patrick W.	2.00
Longton, John	2.00	Murphy, Peter	2.00
Longton, Walter	2.00	Murphy, Michael	2.00
Lorenz, Werner	2.00	Murphy, John	2.00
Lukes, Stephan	2.00	Marshall, David	2.00
Macomber, Charles	2.00	Moore, George W.	2.00
Macomber, Clinton	2.00	Nelson, Arthur N.	2.00
Macomber, Russell	2.00	Neeson, James T.	2.00
Macedo, Joseph	2.00	Nunes, Edward	2.00
McEnaney, Phillip	2.00	Nunes, Edward Jr.	2.00
MacQueen, Clifford	2.00	Oakes, Norman	2.00
Makepeace, Edwin	2.00	Overlock, Royce	2.00
Makepeace, Lester	2.00	Olsson, Eric	2.00
Makepeace, Wilman	2.00	Overlock, Calvin C.	2.00

Paige, Manuel	2.00	Rylandes, William E.	2.00
Paull, Stewart	2.00	Sandlin, Lester H.	2.00
Paull, Willard	2.00	Sellars, Freeman	2.00
Peterson, Charles	2.00	Seward, Leland	2.00
Pierce, Arthur	2.00	Shaw, Charles	2.00
Pierce, Bion L.	2.00	Shepard, William	2.00
Pelletier, Benoit	2.00	Sherman, Alfred W.	2.00
Perry, H. Huntley	2.00	Shippie, Martin	2.00
Perry, Richard	2.00	Silva, Frank	2.00
Piechota, Antone J.	2.00	Silvan, Arnold	2.00
Pittsley, Alva	2.00	Silvan, Eino	2.00
Pittsley, Clarence	2.00	Slivinski, Joseph	2.00
Pittsley, Albert	2.00	Slivinski, Peter	2.00
Pittsley, Nelson	2.00	Slivinski, Leo	2.00
Pilling, John	2.00	Slocum, Mathew	2.00
Pilling, Richard	2.00	Smith, Manuel F.	2.00
Plogger, William	2.00	Smith, Manuel F. Jr.	2.00
Poole, Stanley	2.00	Smith, Merle	2.00
Poole, Elmer	2.00	Souza, Adeline T.	2.00
Potter, Charles E.	2.00	Souza, Armond	2.00
Pritchard, Joseph H.	2.00	Souza, Lionel	2.00
Pysz, Wozciech	2.00	Souza, Manuel	2.00
Ratcliff, Albert H.	2.00	Staples, Calvin	2.00
Ratcliff, William	2.00	Stedman, George	2.00
Ratcliff, Albert O.	2.00	Stedman, George Jr.	2.00
Ramond, Ernest	2.00	Stetson, George W.	2.00
Reed, Frederick	2.00	Stone, Ernest	2.00
Reed, William V. Jr.	2.00	Storey, Albert	2.00
Reagon, Albert	2.00	Storey, Elliott	2.00
Reardon, Raymond J.	2.00	Sullivan, Austin	2.00
Remy, Louis P.	2.00	Swift, Lawrence Jr.	2.00
Rezentes, Manuel Costa	2.00	Swift, Lawrence	2.00
Rines, George R.	2.00	Sylvester, Irving G.	2.00
Robbins, Arthur	2.00	Sylvester, Grafton	2.00
Rogers, William	2.00	Sylvester, Maynard	2.00
Roman, Barney	2.00	Sylvester, Warren	2.00
Roman, Edward	2.00	Sylvester, Thomas	2.00
Rose, Anthony	2.00	Sylvia, Anthony	2.00
Rose, Benjamin F.	2.00	Sylvia, Antone	2.00
Rose, Manuel	2.00	Sylvia, John	2.00
Rose, Frank	2.00	Sylvia, James	2.00
Rose, Harold E.	2.00	Stauch, Edward	2.00
Rose, Joseph D.	2.00	Taber, George E.	2.00
Rose, Richard	2.00	Talbot, Allen	2.00

Tavares, Joseph	2.00	White, Lawrence	2.00
Tavis, John C.	2.00	White, Perley	2.00
Thornton, Felix	2.00	White, Stewart	2.00
Thompkins, L. Loyd	2.00	Whittaker, Elmer	2.00
Trigerio, Francisco	2.00	Whittaker, Linneus	2.00
Turner, Henry	2.00	Whittaker, Norman	2.00
Townley, Alfred Jr.	2.00	Williams, Lester	2.00
Townley, Alfred	2.00	Wilson, John	2.00
Trenouth, Clarence	2.00	Wilson, Meredith	2.00
Tround, Stanley	2.00	Wilson, George	2.00
Trzcinski, Joseph Jr.	2.00	Winchoba, Frank	2.00
Trzcinski, Alexander	2.00	Winchoba, Walter	2.00
Turcott, George H.	2.00	Wing, Elmer	2.00
Travers, George J.	2.00	Winslow, Edward	2.00
VanHyfte, Gaston E.	2.00	Wood, Wallace	2.00
Victurine, Joseph	2.00	Wordell, Charles B.	2.00
Victurine, Joseph, Jr.	2.00	Young, Hiram	2.00
Victurine, Edward	2.00	Young, Hiram Jr.	2.00
Veira, Joseph	2.00	Young, Adelbert	2.00
Washburn, Forest	2.00	Zrebrec, John	2.00
Westgate, D. Wallace	2.00	Zrebrec, Martin	2.00
Westgate, Harold	2.00	Zrebrec, Walter	2.00
White, Chester	2.00	Zeithler, Charles	2.00
White, Lewis	2.00	Zuichi, Charles	2.00

ANNUAL REPORT

OF THE

School Committee

OF THE

TOWN OF BERKLEY

For the Year Ending December 31, 1946

SCHOOL COMMITTEE

	Term Expires
Arthur E. Robbins, Chairman Berkley, Mass.	1947
Bion Pierce Berkley, Mass.	1948
William A. Cox, Secretary Berkley, Mass.	1949

Superintendent

John J. Rolfe, B. Ed., M. Ed.

Residence: 117 School Street, No. Dighton.
Office: Dighton High School, Segreganset.
Telephone: Dighton 3361 (Office)
Taunton 2435 (Home)
Office Hours: Monday through Friday, 8:30 A.M.-9:30 A.M.

Secretary

Marjorie A. Travis
Assonet

School Physician

C. M. Souza, M. D.

School Nurse

Ella Dillingham, R. N.

Attendance Officer

William A. Cox
Berkley, Mass.

GENERAL INFORMATION

Birth Certificates

Presentation of a birth certificate is required for entrance to first grade.

Vaccination

Every child who enters school for the first time must present a certificate of vaccination or a statement from his physician that vaccination is inadvisable.

No School Information

When weather conditions are such that our buses are unable to run, a no school notice will be broadcast over Radio Station WEAN at 7:05 a.m. and 8:20 a.m. and over Radio Station WBZ at 7:05 a.m., 7:30 a.m. and 8:30 a.m. Parents are urged to use their own good judgment about sending their children to school on stormy days. The fact that school is in session does not mean that attendance by all pupils is advisable.

Transportation

The law requires that transportation be provided for pupils residing more than two miles from the school attended or more than one mile from the nearest bus stop. Many pupils living at lesser distances along established routes are transported if the seating capacity of the bus will permit. From time to time it is necessary to refus transportation to some of these living under the required distance when our buses are filled to capacity with children living at a greater distance.

Entrance Age

First grade registration in September of any year will be limited to those children who are at least six years of age or who will become six years of age on or before the following January first. There will be no exceptions to this ruling. Registration must be during the first three weeks of school in September.

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the Citizens of the Town of Berkley:

The report of the School Committee is incorporated in this report which is the fourth submitted by me as Superintendent of Schools for the Town of Berkley. No attempt will be made to discuss the various philosophical phases of education or to set forth at length our many administrative, organizational, or supervisory problems. The primary value of this report lies in its immediate interest to those seeking information relative to specific financial data and general school conditions of the past school year. Its value as a record for the future is beyond question.

Educational Costs

The net cost of operating the Berkley Schools has increased from $9,213.84 in 1940 to $15,615.53 in 1946 or 69%. The gross cost advanced from $21,604.52 to $27,350.66 or 26% The difference in percentage is attributed to fluctuations in State reimbursements. Increases in teachers' salaries account for the largest amount but advances have been experienced in all of the educational items. For the fiscal year 1947 it will be necessary to add substantially to our budget, particularly in the salary item. It becomes more and more necessary to set salaries in accordance with factors of supply and demand rather than those of increased cost of living.

Teachers who will graduate from the various teacher training institutions in June will receive minimum salaries of $2,000 except for a few who are willing to teach for less in their home communities where lower salaries are paid. This situation will make adjustments necessary for experienced personnel already in our system. Costs of coal, textbooks, supplies, repairs, and replacements have changed appreciably during the past few years, but particularly so during this year.

There is general agreement that the local real estate tax must be supplemented by some form of State Aid especially in those towns having a comparatively low ability to pay. Massachusetts stands far down the scale in the amount of aid

given to the local communities for educational purposes. Several plans for State Aid will be presented at this session of the Legislature and it is reasonable to assume that an equalization bill will be passed whereby a town such as Berkley will be aided appreciably. Under one of these plans Berkley would receive in 1949 and for each year thereafter approximately 50 per cent more in State Aid than under the present plan. There is a possibility that some assistance may be forthcoming for the year 1947 in addition to the reimbursements that we already receive.

School Personnel

Most communities continue to experience a teacher replacement problem that is becoming more acute and that is expected to continue to hamper education for many years. This condition will exist until teaching becomes attractive enough for girls to go to teachers' colleges in much larger numbers. Approximately 250 teachers will graduate from the teachers' colleges of Massachusetts this year. Of this number probably not more than 190 will be available for elementary school work or less than one teacher per community. Those school systems that are willing and able to pay higher salaries will attract those who are available while the rest will feel the pinch more than ever before. To retain our present faculty we shall probably have to meet the Taunton salary scale which provides for a maximum of $2,400.00. This maximum is extremely low compared to that established in other cities. Fall River has recently adopted a schedule providing for a maximum of $3,000 for all classroom teachers.

At this writing the Berkley School Committee has voted to increase the salaries of the teachers $300, effective Jan. 1, 1947. With this increase the average income of the Berkley teachers will be approximately $2,000, the same amount as will be paid to most of those who will graduate from our teachers' colleges in June.

School Plant

At the regular 1946 Town Meeting the School Committee presented to the voters the problem of certain school improvements that seemed advisable. A committee was selected to study the needs of the Berkley Grammar School and to bring

its recommendations before a special meeting to be held at a later date. This committee presented its recommendations through an article in the warrant for a Special Town Meeting held on July 1, 1946. The Article read as follows:

"To see if the Town will vote to raise through a bond issue or through the issuance of notes, the sum of fourteen thousand three hundred dollars (14,300.00) and appropriate the said sum to be expended by the School Committee for the following purposes or to take any action relative thereto. Heating plant, $12,000.00; lighting, $1,500.00; insulation $800.00."

Each item was taken up separately. The item providing for a new heating plant was accepted, while those for lighting and insulation were defeated by narrow margins. Although the School Committee had been advised by legal counsel regarding the proper wording of the article and its legality, it was later learned that borrowing for alterations or repairs is not authorized by the provisions of Chapter 44 of the General Laws. Borrowing for alterations or repairs can be authorized only by special action of the Legislature. A petition drawn up by the School Committee and signed by the Selectmen of Berkley was presented for Legislative action in order that the necessary borrowing as approved by the Town at the July 1 Special Town Meeting might be permitted. Later, however, when the School Committee inquired in Boston relative to the progress of the petition it was informed that the Selectmen had withdrawn it from the Legislative Committee. The School Committee was given no information by the Selectmen either before or after the withdrawal action. Future steps toward procuring a new heating system will depend upon the amount of interest that the townspeople have in the project.

In September a new tar and gravel roof with copper flashing was laid to replace the roof on the old portion of the building at a cost of $919.64. This work was done by the McGuire Roofing Company of Taunton. The Committee had advertised for bids but this was the only company interested.

In December, after encountering trouble with the septic tank on two occasions the School Committee voted to have a cesspool dug. Because of this trouble it was necessary to close school a week early for the Christmas vacation and to start a week earlier after Christmas. The work on the cesspool was

undertaken by the McCabe Sand & Gravel Company at a cost of approximately $550.00.

In addition to many miscellaneous repairs our redecoration program has been completed with attractive colors being used to improve lighting and relieve monotony. All classrooms are painted in different color schemes with green, peach, yellow, blue, and white being used. All of this work was done during the summer by Mr. Walter Hamilton, the school janitor.

General

I wish to call to the attention of the parents of high school students that instrumental instruction is provided free of charge to any who might be interested. This service is limited to those who are beginners but is not available to any who have had private instruction for any appreciable length of time. For those who cannot obtain an instrument through their own efforts arrangements can be made for procurement through the high school. Instruction is limited to those instruments ordinarily found in a band or orchestra.

Our milk program whereby each pupil may purchase a bottle of milk each day for three cents continues to be successful. Federal subsidy is limited to white milk only.

From time to time we have requests for an extension of our bus routes to pick up pupils who live at a lesser distance from the bus stop than the law recognizes. The School Committee does not wish to make exceptions for any one individual. If the Town wishes to appropriate the funds necessary to pick up every pupil at his door it may be possible to make arrangements accordingly for all who live on roads that can be safely traversed by a bus.

A good dental program is especially needed in Berkley. The need can be met only by town subsidiation whereby each pupil would pay a nominal sum, the additional amount necessary being paid from a town appropriation. Arrangements could be made with a reliable dentist whereby all work would be done in his office, the pupils being transported there. The travelling dentist program such as we have had in the past is not satisfactory. Under such a plan the parent would pay one dollar per dental operation and would be transported free in school time. The dentist would be paid by the hour for his work.

Conclusion

In spite of the many handicaps under which we operate in these times we have been able to improve school conditions as a whole. I wish to express my appreciation to the School Committee for its courage, determination, and cooperation in helping to improve school conditions, and to the teachers for their interest in providing a better education for the boys and girls. The excellent spirit of the town officials and townspeople who are interested in the education of the boys and girls of Berkley is to be commended.

Respectfully submitted,

JOHN J. ROLFE,
Supt. of Schools

MUSIC SUPERVISOR'S REPORT

Superintendent John J. Rolfe
Berkley,
Mass.

Dear Mr. Rolfe:

Again it is my pleasure to submit to you a report on the work done in music in the Berkley School this past year.

May I first tell you how much I enjoy my duties in the schools of your system. With many years of experience and under happy conditions in most cases, I never have had more courteous cooperation or seen a finer spirit of willingness than exists in the Berkley Common School.

When school opened in September a thorough test was made of the voices in Grades I and II and a record kept of those who had difficulty in carrying a tune or matching simple tonal groups. Some of the children find their singing voices in a week or two while with others it is a matter of months before they finally know how to vocalize properly.

For the little children a number of rhythmic rote songs are taught. These are supplemented with hand, foot, or body motions for precision and concerted action. Little choirs are organized to lead and to stimulate the slower children.

Songs for technical drill are emphasized in Grades III and IV. The work in these grades is particularly gratifying because it is the first positive opportunity the teacher has of realizing how much musical knowledge the pupils have acquired and how much of the basic training has been absorbed as a guide and help to further progress. When these pupils can take up a new song and sing it with a neutral syllable observing the tonal skips and sequenced and keeping the right time, then they have a secure foundation on which to build.

One of the first milestones for the young child is to recognize the fact that two notes in the same place on the staff must represent the same tone. This is a delightful revelation to the note beginner both in singing and in writing.

In Grades V and VI aside from the regular music lesson as prescribed in the text books, work was done with the rhythm band. The group learned to play ANITA'S DANCE from the orchestra score and a pleasing little Christmas selection entitled SANTA'S COMING.

During the warm days of the fall the whole school met in the auditorium twice a month for community singing. Each room had an opportunity to sit on the platform and furnish two or three special numbers.

The seventh and eighth grades quite frequently had their lesson in the auditorium and enjoyed the privilege of choosing songs to sing. These two upper grades have done music in three parts.

The school entertainments given each year afford a fine opportunity for bringing to the people of Berkley the talent found in the school children. Girls and boys like to perform especially if they have an audience. The amount of time and drill required in preparing an entertainment are indeed great. Much thought is given to having something different each time and to have something suitable so each child may take part and to provide appropriate costumes. The costumes furnish variety and relieves any monotony and also add realism to the character portrayed.

In closing this report I wish to express my appreciation and thanks to the personnel of the school system with whom it is my good fortune to be associated.

Yours truly,

LOIS J. SNOW

REPORT OF SCHOOL PHYSICIAN AND SCHOOL NURSE

Mr. John J. Rolfe
Supt. of Schools
Berkley, Mass.
Dear Mr. Rolfe:

The annual report of the school physician and the school nurse is hereby submitted.

Except for colds, the pupils have been free from other contagious diseases during the school year.

More than half the absences from school are caused by colds. The common cold is a communicable disease. The early symptoms of a cold vary in different pupils and have different degrees of severity. The first twenty-four hours after the onset of a cold is the period when germs are most dangerous to other pupils. Parents should not send their children to school if they show acute symptoms of a cold.

The audiometer ear test was given to the pupils with three pupils showing a slight hearing loss.

The diphtheria prevention clinic was held in April. Twenty children completed the treatment. Twenty-eight were given booster doses. The pre-school clinic was held in May with three children attending.

We regret that we do not have a dental clinic at present. Mr. Rolfe and Dr. Charles Souza are trying to work out a plan whereby pupils may have the advantage of dental care. In the meantime, I would like to urge parents to take their children to a good dentist at regular intervals.

A physical examination was given to each pupil by Dr. Charles Souza. A notice was sent to the parents concerning all remediable defects. Correction of these defects is the responsibility of the parents.

Home visiting is a most important part of school nursing. I have visited in several homes during the school year. It is important for the school nurse and the parents to work together in helping children realize the importance of good health.

In closing I would like to thank the teachers, pupils, and parents for their help and cooperation in the health program of the Berkley school.

Respectfully submitted,
CHARLES M. SOUZA, M. D.
School Physician
ELLA F. DILLINGHAM, R. N.
School Nurse

GRADUATION PROGRAM

BERKLEY GRAMMAR SCHOOL

June 4, 1946 Auditorium 8 P. M.

PROGRAM

PROCESSIONAL

INVOCATION
Rev. Wayne Philbrook

RESPONSE
"Now the Day is Over" — Graduates

ADDRESS OF WELCOME — John Rose

CHORUS
(a) "Song of the Cowboy"
(b) "Burro Bells in the Moonlight"

RECITATION
"Myself" — Patricia Young

RECITATION
"Old Stone Walls" — Eva Briggs

RECITATION
"June" — Sally Milko

CHORUS
(a) "Shine, Glorious Sun"
(b) "The Dance"

ESSAY
"Boulder Dam" — Robert Hunter

RECITATIONS
"Our Country" — Margaret DeMoura
"My Native Land" — Richard Longton

CHORUS
(a) "The Dune Hills"
(b) "Music in the Air"

PRESENTATION OF AWARD FROM BERKLEY MEN'S CLUB
Mr. Warren L. Ide

ADDRESS
Mr. Leonard W. Terry
Dighton High School

PRESENTATION OF DIPLOMAS
Mr. John J. Rolfe
Superintendent of Schools

CLOSING ADDRESS
"Future Opportunities" Elsie Furtado

CHORUS
"Commencement Song"

BENEDICTION
Rev. Wayne Philbrook

RECESSIONAL
Music under the supervision of Mrs. Lois J. Snow

List of Graduates

John William Barrow, Jr.
Charles Gil Bettencourt
Eva Romaine Briggs
Rose Mary Cambra
Mabel E. Clemishaw
Margaret Lorraine DeMoura
Elsie Marie Furtado
Donald F. Harrison
Robert Henry Hunter, Jr.
Richard L. Longton
Vincent F. McCrohan
Sally Ann Milko
Edna Paige
John Rose
Ralph E. Sherman
Lois Ashton Townley
Patricia Ann Young
Marion Joyce Lawry

BERKLEY PUPILS ATTENDING DIGHTON HIGH SCHOOL

DECEMBER, 1946

Freshmen

John Barrow, Jr.
*Charles Bettencourt
Eva Briggs
Mabel Clemishaw
Andrew Crane
Georgette DeMille
Margaret DeMoura
Elsie Furtado
Robert Hunter
Elaine Lefaivre
*Richard Longton
Isabel King
Sally Ann Milko
*John Rose
Ralph Sherman
Lois Townley
*Paul Trenouth
Walter Wonchoba
Patricia Young

Sophomores

Martha Bindon
Emily Crimlisk
Priscilla Dillingham
†Frances Crimlisk
Audrey Francis
*Stanley Hadro
Lorraine Mederios
Frances Moskal
Betty Poole
June Reed
Evelyn Remy
*Francis Rose
Dorothy Stetson

Juniors

Edith Baldwin
Joseph Cambra
Emily Dulak
Josephine Furtado
Rita Garrity
*Lester Makepeace
†Lorraine Nunes
Nelson Pittsley
Robert Rose
Catherine Sellars
Alice Young

Seniors

Helen Adams
Susan Atterbury
Patricia Blanchette
*James Bindon
*Kenneth Combs
Laura Fernandes
*Ernest Gutholm
Douglas Ide
Doris Raymond
Lillian Rose
*Alexander Reed
Elizabeth Sellars
Robert Shepard

*Vocational Shop students
†Household Arts students

FINANCIAL STATEMENT — 1945

Appropriation		$ 27,350.66

Expenditures

General Control	$ 855.69	
Teachers' Salaries	8,296.88	
Books and Supplies	662.01	
Janitor's Salaries	1,567.00	
Fuel	1,081.78	
Repairs	1,243.68	
New Equipment	23.40	
Health	536.40	
Transportation	6,592.50	
Tuition	5,981.23	
Electricity	104.97	
Miscellaneous	112.40	
Insurance	289.10	
Balance	3.62	
		$ 27,350.66

Net Cost to Town

Expenditures	$ 27,347.04

Receipts — 1946

Reimbursement Teachers' Salaries, Part I	$ 1,410.00	
Reimbursement Teacher's Salaries, Part II	1,577.25	
Reimbursement Voc'l tuition and transportation	1,227.10	
Reimbursement Supt's salary and travel	196.07	
State Wards, Tuition and Trans.	950.49	
High School, Tuition	3,382.50	
High School, Transportation	2,988.10	
TOTAL RECEIPTS		11,731.51
NET COST TO TOWN		$ 15,615.53

ENROLLMENT — October 1, 1946

Grade	1	2	3	4	5	6	7	8	Total
Marion E. Redford	22								22
Clementine Magliano		21	7						28
Catherine Kula			9	22					31
Edna Smith					19	18			37
A. Louise Unsworth							21	15	36
Totals	22	21	16	22	19	18	21	15	154

AGE-GRADE ENROLLMENT — October 1, 1946

Grade	Age											
	5	6	7	8	9	10	11	12	13	14	15	Totals
1	3	14	4	1								22
2		5	10	5	1							21
3			7	2	4	2	1					16
4				3	12	2	4	1				22
5					4	8	4	3				19
6						1	9	7	1			18
7							7	12	1	1		21
8								1	6	7	1	15
	3	19	21	11	21	13	25	24	8	8	1	154

SCHOOL CALENDAR, 1947

School opens January 6, 1947
closes February 21, 1947
School opens March 3, 1947
closes April 18, 1947
School opens April 28, 1947
closes June 6, 1947
School opens September 3, 1947
closes December 19, 1947

School will close on the following days:

May 30 — Memorial Day
October 13 — Columbus Day
October 24 — Teachers' Convention
November 11 — Armistice Day
November 27-28 — Thanksgiving Recess

BERKLEY SCHOOL FACULTY

School	Teacher	Degree	Address	Education	App'd
Berkley	A. Louise Unsworth, Prin.		15 Forest St., Taunton	Bridgewater	1939
Grammar	Catherine Kula	B. S. in Ed.	Park Street, Taunton	Bridgewater	1944
School	Clementine Magliano	B. S. in Ed.	37 Porter St., Brockton	Bridgewater	1945
	Marion Redford	B. S. in Ed.	35 Jefferson St., Taunton	Bridgewater	1945
	Edna C. Smith	B. S. in Ed.	38 Ingell St., Taunton	Bridgewater	1942

MUSIC SUPERVISOR

Lois J. Snow — 27 Couch Street, Taunton

JANITOR

Walter Hamilton — Pleasant Street, Dighton